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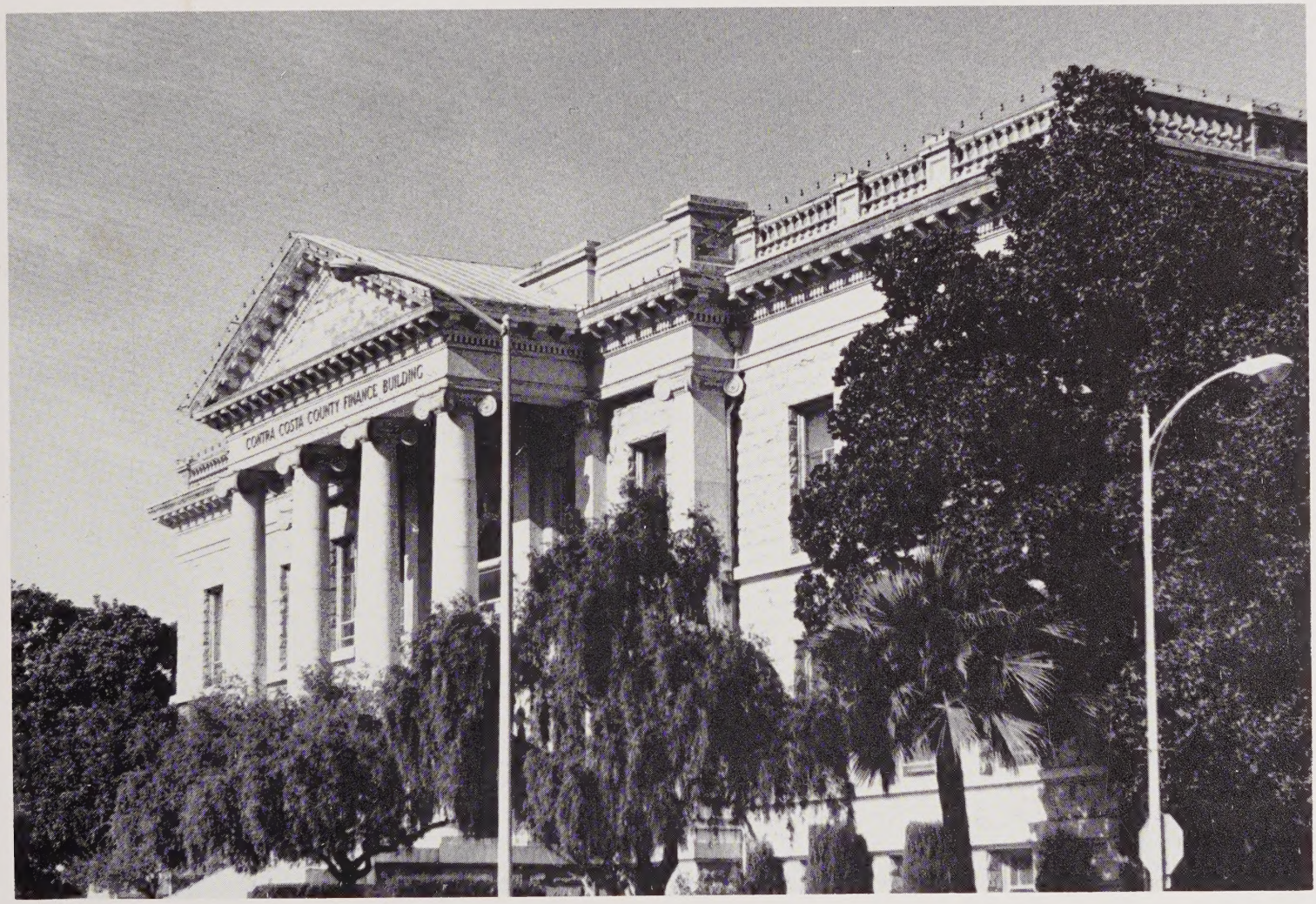

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1993

Kenneth J. Corcoran
Auditor–Controller

County of Contra Costa, California

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 1993

Kenneth J. Corcoran, Auditor–Controller

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COUNTY OF CONTRA COSTA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

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June 30, 1993

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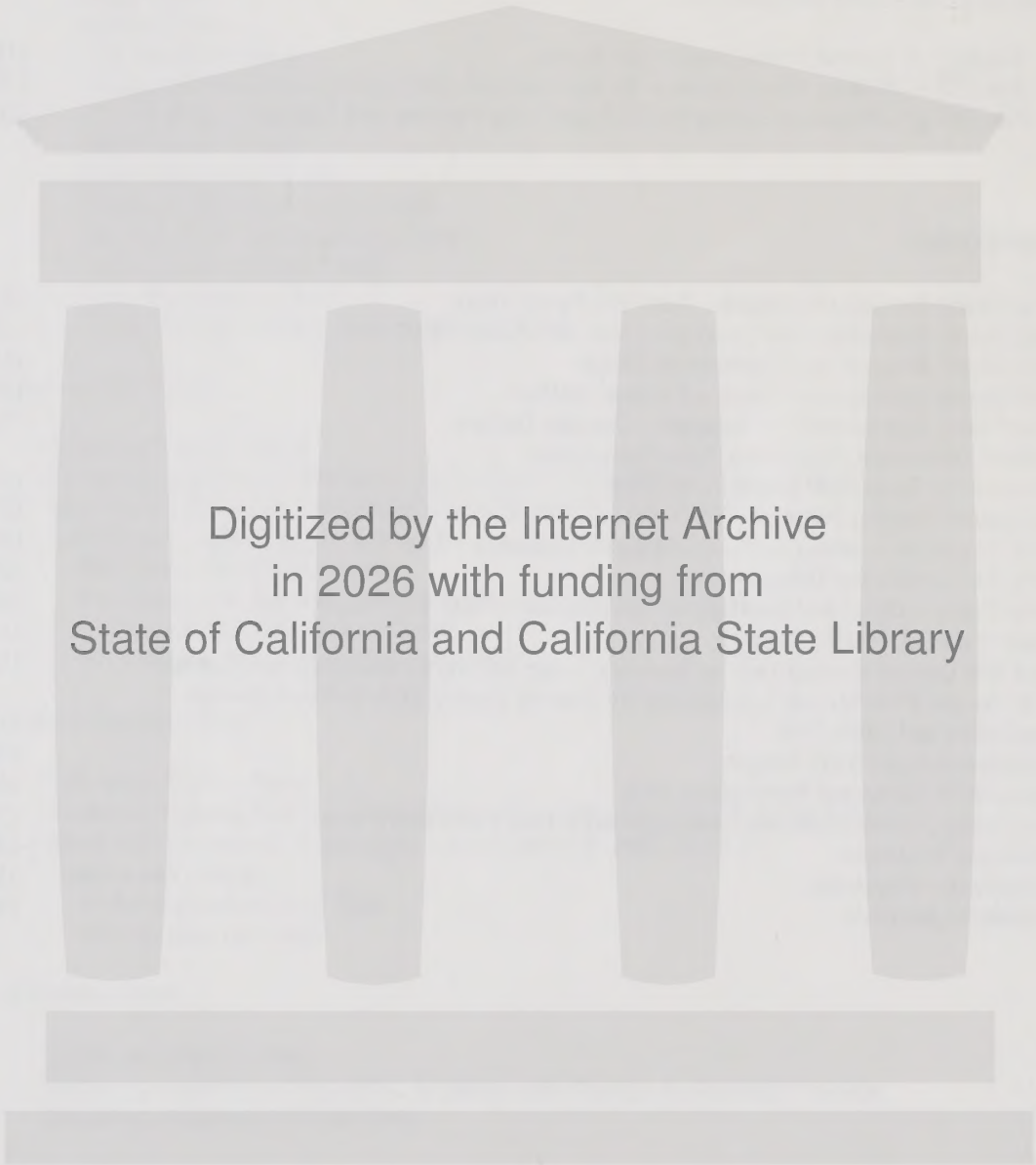
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INTRODUCTORY SECTION

Contra Costa County

Office of
COUNTY AUDITOR-CONTROLLER

625 Court Street
Martinez, California 94553-1282

Telephone (510) 646-2181
Fax (510) 646-2649

Kenneth J. Corcoran
Auditor-Controller

Judith A. Van Note
Assistant Auditor-Controller

November 30, 1993

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year 1992–93 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor–Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, are accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and its financial transactions. The CAFR is organized into three sections:

––The Introductory Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.

––The Financial Section includes the audited general–purpose financial statements, its notes thereto, supporting schedules necessary to fairly present the financial position and

the results of operations of the County in conformity with generally accepted accounting principles, and the independent auditors' report on the general–purpose financial statements.

––The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all significant organizations, departments and agencies over which the County Board of Supervisors exercises oversight responsibility. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and scope of public service. Included are: the County's General Fund, Redevelopment Agency, Special Districts under the Board of Supervisors, Debt Service Funds, Special Revenue Funds, Capital Projects Funds, Internal Service Funds, the Long–Term Obligations and General Fixed Asset account groups; the Hospital, Health Maintenance Organization, Airport Employee Fitness Center, and Major Risk Medical Enterprise Funds; and, the County's Public Facilities Corporation. The financial position and results of operations of the Contra Costa County Employees' Retirement Association are included as of and for the year ended December 31, 1992.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, Contra Costa Transportation Authority and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations which handle their own fiscal affairs and for which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying general–purpose financial statements, except for their assets, principally cash and investments, which are held by the County Treasurer.

The County provides the full–range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general–administrative services.

ECONOMIC CONDITIONS AND OUTLOOK

Contra Costa County has a diverse economic base. Although downsizing has been a trend in both public agencies and private enterprise, businesses located in the County have not had the massive layoffs of staff common in defense, heavy industrial manufacturing and computer related industries. Despite this relatively stable economic environment, there have been layoffs and business closures. The Board of Supervisors, in response to concerns of business and citizens, has determined it is time to establish a central economic development agency to lure companies and jobs. Part of the agency's focus will be on affordable housing and transportation alternatives, necessary elements when trying to attract new business to a community.

The County's jobless rate in June 1993 was 7.0% which represents a decline from the 7.3% rate in June 1992. This is significantly lower than the state average of 9.4% but does not equal the degree of recovery nationally where the jobless rate declined from 7.8% in June 1992 to 7.1% in June 1993.

The eastern area of the County has been the hardest hit from the recession, primarily due to Dow Chemical and USS–POSCO steel mill having trimmed their workforces. Morrison–Knudsen Corporation has signed a contract to build 115 rail cars in its East County plant. Up to 266 skilled workers will be hired to build the cars. A new Wal–Mart store in Pittsburg has also provided employment opportunities.

There has been a slight increase in new construction over the previous year. Additionally, housing prices and office lease rates have stabilized. While not indicative of a full economic recovery in the construction industry, it is at least a leveling off from the downward trend of a year ago.

The fiscal year 1993–94 State budget transferred 2.6 billion in property tax revenues from local governments to schools. To mitigate the effects of the transfer, the State Legislature extended through December 31, 1993, a 1/2 cent sales tax which originally was instituted as a remedy for what was perceived as a short term State problem. Monies collected during the 6 month extension period will be allocated to local governments. The State placed a measure on the November 2, 1993, ballot which would make permanent the 1/2 cent sales tax increase and its allocation to local governments. The ballot measure was approved by voters in an election

where most statewide ballot measures involving increased taxes were defeated. This measure requires that monies raised from the sales tax be used for public protection. It is generally presumed that the public's concern for adequate fire and police protection was the most significant reason the sales tax measure was approved.

MAJOR INITIATIVES

Nancy C. Fahden, District 2, and Robert I. Schroder, District 3, retired from the Board of Supervisors after serving 16 years (four terms). Jeff Smith was elected to represent District 2 and Gayle Bishop was elected to represent District 3. Faced with serious budget problems due to depressed economic conditions and the State's diversion of property tax monies to schools, the newly constituted Board initiated several actions:

1) Recognizing the need for improving efficiency and downsizing government, the Board requested all departments to prepare their fiscal year 1993–94 budgets by program and to develop performance measures for services provided. Departments were also asked to identify which of the services they provide are mandated, discretionary or offered on a fee for service basis.

2) Requested departments to set a "time out" period for all employees to brainstorm on ways to cut costs and improve efficiency. Where suggestions were department specific, if feasible, the Board encouraged immediate implementation. County–wide suggestions were referred to a committee for analysis and recommended action.

3) Decided to consolidate the administration of five county fire districts. The action was facilitated by the early retirement of four administrators and existing vacancies. Consolidation is expected to save the County over $600,000 annually in salary and benefit expenditures. Additional consolidation of fire services is actively being considered.

4) Realizing there is a link between non–payment of child support and welfare case loads, the Board decided to produce a "Dead Beat Parent" show on the local cable television public access station. Ten non–custodial parents were selected for the expose. The criteria used were they had to owe at least $10,000 in back support and have made no payments in the last six months. One parent, to avoid publicity, immediately paid his arrearage.

The County purchased a new budget system which will be fully operational in March 1994. The new system will provide modelling capabilities whereas the old system was primarily a report writer. The most significant benefit of the new system will be the ability to provide timely and accurate projections of costs related to salary and benefit changes, increases or decreases in

service levels and revenue fluctuations related to changes in economic conditions, other governmental aid and new revenue sources.

Contra Costa County has implemented a managed care approach to provide health services to indigent residents. To this end, several years ago, a Federally qualified Health Maintenance Organization (HMO) was established. Medi-Cal clients are enrolled in the Contra Costa Health Plan. In September, Vice President Gore met with County staff to review our plan and considered it a model for the developing Federal managed care health plan.

On November 9, 1993, the Board of Supervisors approved an inducement resolution to allow the County to issue Pension Obligation Bonds. The planned issuance is in February of 1994. At December 31, 1992, the County's portion of the actuarially determined unfunded pension obligation was approximately $370,000,000. Currently, about 50% of the County's annual contributions to the Retirement System are dedicated to paying this obligation over the next 17.5 years. In determining the required contributions, the Retirement System uses an interest assumption rate of 8.25%. It is expected that the County can issue bonds at an effective interest rate of 7.00% or less. Preliminary analysis indicates that prepayment of this pension obligation would generate annual savings to the County of $2-3 million.

FINANCIAL INFORMATION

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

Using the County's automated accounting system the Auditor-Controller restricts each

department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or over–realized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year automatically lapse and are transferred to fund balance. The year–end fund balance, along with projected revenues, become available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balances at June 30, 1993, and are reappropriated as part of the following year's budget.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the special districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled $742.7 million in 1992–93, a decrease of 1.5% from 1991–92. The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

Revenue Source	Amount	Percent of Total	Increase (decrease) From 1991–92	Percent Change
Taxes	$ 226,565	30.5%	$ (5,479)	(2.4)%
Licenses, permits, and franchise fees	14,445	1.9	4,981	52.6
Fines, forfeitures, and penalties	6,728	.9	(451)	(6.3)
Use of money and property	27,280	3.7	2,688	10.9
Aid from other governmental agencies	367,112	49.4	6,873	1.9
Charges for current services	92,866	12.5	(2,792)	(2.9)
Other revenues	7,693	1.1	(17,191)	(69.1)
Total	$ 742,689	100.0%	$ (11,371)	(1.5)%

County-wide assessed valuations increased 5.1% to $61.4 billion from $58.4 billion the preceding year. However, the increase was more than offset by the change in allocation of tax revenues. The State passed legislation which reallocated property tax dollars from counties, cities, redevelopment agencies and special districts. The effect on the County General Fund and Board governed special districts was a shift of approximately $19.6 million in property tax revenues to school districts.

The increase in Licenses, Permits and Franchise fees reflects a full year of new landfill franchise fees compared to only two months of collections in fiscal year 1991-92 and an increase in business license fee collections.

Fines, Forfeitures and Penalties continue to decline due to additional State Trial Court Funding legislation, which resulted in a significant percentage of this revenue type being remitted to the State. The intent of this program realignment legislation was for the State to assume an increasing percentage of trial court operations costs. Due to State fiscal problems, this has not occurred.

The increase in Use of Money and Property was due to the Office of the County Treasurer's efforts to maximize General Fund interest earnings during a period of interest rate decline by holding high-yield investments as long as possible.

Aid from Other Governmental Agencies increased a modest 1.9% even though case loads in social welfare programs increased approximately 4% over the prior year.

Charges for Current Services declined from last fiscal year due to reduced planning applications revenue and reduced reimbursements for road construction activities.

The decline in Other Revenues was primarily due to the inclusion in last fiscal year of a one time repayment of a short-term advance by the County Hospital.

Expenditures for County governmental purposes totaled $718.6 million, a 1.9% decrease from 1991-92. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

Function	Amount	Percent of Total	Increase (decrease) from 1991–92	Percent Change
General government	$ 66,211	9.2%	$ (5,351)	(7.5)%
Public protection	226,248	31.5	(3,155)	(1.4)
Health and sanitation	106,079	14.8	(406)	(0.4)
Public assistance	239,151	33.3	(3,123)	(1.3)
Education	11,342	1.6	(574)	(4.8)
Public ways and facilities	42,542	5.9	(7,731)	(15.4)
Recreation and culture	330		10	3.1
Debt service	17,259	2.4	4,765	38.1
Capital outlay	9,479	1.3	1,414	17.5
Total	$718,641	100.0%	$ (14,151)	(1.9)%

General Government functions received the most significant budget cuts as a result of the loss in property tax revenue. The decline in expenditures represents reduced spending for building maintenance and improvements, reduced work–force and a reduction in equipment purchases.

The decline in spending for Public Ways and Facilities was primarily due to reduced road construction activities.

The increase in Debt Service expenditures was in Public Facilities Corporation interest expense, which was the result of first year interest on the 1992 Certificates of Participation for the Consolidated Capital Facilities Project.

Increases in Capital Outlay were the result of Public Facilities Corporation's purchase of the Walnut Creak–Danville Municipal Court buildings through the issusance of Certificates of Participation. From the perspective of the County's General Fund, this allowed a refinancing of capital lease obligations which resulted in a substantial reduction of future interest payments.

The Governmental Funds had $64.3 million in unreserved, undesignated fund equity at the end of the year, up from $53.3 million at the close of the prior year. This balance will be used to help finance the 1993–94 budget.

Enterprise Operations

The County Hospital and the Health Maintenance Organization (HMO) had retained earnings of $7,514,000 and $321,000 respectively, as of June 30, 1993. These amounts were after General Fund contributions of $16,253,000 to the Hospital and $14,600,000 to the HMO. The Airport had a deficit of $37,000 due to costs associated with the construction of the new Byron Airport. Once the airport is fully operational, the deficit will be eliminated. The Employee Fitness Center had a deficit of $107,000. This deficit occurred due to high initial capital equipment and leasehold improvement costs; as of June 30, 1993, the associated capital leases were paid in full. The reduction in expenses and increased membership revenue is expected to fund the deficit.

Pension Trust Fund Operations

The Employees' Retirement Association had a fund balance at December 31, 1992, of $927,957,000 which reflected an increase of $105,669,000 over the previous year. The unfunded portion of the pension benefit obligation now stands at 32.8% of the total. Total Association assets at December 31, 1992, were $960,251,000.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short-term borrowing. The 1992-93 Tax and Revenue Anticipation Notes of $117 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County entered into capital lease obligations under lease/purchase agreements for various County buildings and other property principally with the Contra Costa County Public Facilities Corporation, a nonprofit public benefit corporation which assists the County in financing public buildings and facilities. The corporation had one issue during the year: $4,750,000 for refunding of a private entity lease purchase contract for the Walnut Creek-Danville Municipal Court building. Total obligations of the Public Facilities Corporation outstanding at June 30, 1993, were $216,739,000.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code Section 53601 which allows investment maximums of 40% in bankers' acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ended June 30, 1993, was 6.76%.

Risk Management

The County is self–insured for workers' compensation, general and automotive liability, and medical malpractice, and maintains various insurance policies to cover exposure that is not feasible to self–insure or that can be purchased at reasonable costs.

The County's risk management office administers claims for the various programs, provides loss prevention services such as safety training, and minimizes risk through various risk control strategies, such as developing validated job–related medical standards for persons being considered for employment.

OTHER INFORMATION

Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The Board of Supervisors selected the firm of KPMG Peat Marwick to perform the 1992–93 audit.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its 1991–92 Comprehensive Annual Financial Report. This was the eleventh

consecutive fiscal year the County has received this award.

In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid only for a period of one year. We believe our current report continues to conform to Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor–Controller's department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Kenneth J. Corcoran
Auditor–Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 1993

ELECTED OFFICIALS

Supervisor, District 1	Tom Powers
Supervisor, District 2	Jeff Smith
Supervisor, District 3	Gayle Bishop
Supervisor, District 4	Sunne Wright McPeak
Supervisor, District 5	Tom Torlakson
Assessor	John A. Biasotti
Auditor–Controller	Kenneth J. Corcoran
Clerk–Recorder	Stephen L. Weir
District Attorney–Public Administrator	Gary T. Yancey
Sheriff–Coroner	Warren E. Rupf
Treasurer–Tax Collector	Alfred P. Lomeli

APPOINTED OFFICIALS

County Administrator	Philip J. Batchelor
County Counsel	Victor J. Westman
County Librarian	Anne–Marie Gold
County Probation Officer	Gerald S. Buck
Director of Animal Services	Diane Iwasa
Director of Building Inspection	Franklin Lew
Director of Community Development	Harvey E. Bragdon
Director of Community Services	Joan V. Sparks
Director of Cooperative Extension	Susan G Laughlin
Director of General Services	Barton J. Gilbert
Director of Growth Management and Economic Development Agency	Val Alexeeff
Director of Health Services	Mark R. Finucane
Director of Personnel (Acting)	Eileen Bitten
Executive Director of Private Industry Council	Arthur C. Miner
Director of Public Works	J. Michael Walford
County Welfare Director	Perfecto Villarreal
Agricultural Commissioner–Director of Weights and Measures	John H. deFremery
Municipal Court Administrator	Kiri S. Torre
Public Defender	Charles H. James
Superior Court Administrator–Jury Commissioner	Len LeTellier
Veterans' Services Officer	Gary D. Villalba

Organizational Chart of County Government

BOARD OF SUPERVISORS (E)

COUNTY ADMINISTRATOR

JUSTICE SYSTEM PROGRAMS

SUPERIOR COURT (E)
- Grand Jury

MUNICIPAL COURTS (E)

DISTRICT ATTORNEY (E)
- Family Support
- Public Guardian

PUBLIC DEFENDER

PROBATION

SHERIFF-CORONER (E)
- Court Security
- Institutions

GENERAL GOVERNMENT

COUNTY ADMINISTRATOR
- Affirmative Action
- Clerk of the Board
- Data Processing Services
- Emergency Services
- Revenue Collections
- Risk Management

ANIMAL SERVICES

AGRICULTURE-WEIGHTS AND MEASURES

ASSESSOR (E)

AUDITOR-CONTROLLER (E)
- Land Information System

COUNTY CLERK-RECORDER (E)
- Elections

COUNTY COUNSEL

PERSONNEL

RETIREMENT

TREASURER-TAX COLLECTOR(E)

GENERAL SERVICES
- Building and Grounds
- Central Services
- Fleet Management
- Purchasing

HUMAN SERVICES

COMMUNITY SERVICES

COOPERATIVE EXTENSION

HEALTH SERVICES
- Alcohol-Drug Abuse
- California Children's Services
- Health Plan
- Medical Services
- Mental Health
- Public Health

LIBRARY

PRIVATE INDUSTRY COUNCIL

SOCIAL SERVICES
- Office on Aging

VETERANS' SERVICES

GROWTH MANAGEMENT

GROWTH MANAGEMENT AND ECONOMIC DEVELOPMENT AGENCY

BUILDING INSPECTION
- Housing Rehabilitation

COMMUNITY DEVELOPMENT
- Comprehensive Planning
- Economic Development
- Land Development
- Redevelopment
- Transportation Planning

PUBLIC WORKS
- Airport
- Flood Control
- Roads

SPECIAL DISTRICTS AND AUTHORITIES

FIRE DISTRICTS

HOUSING AUTHORITY

POLICE DISTRICTS

RECREATION DISTRICTS

SANITARY DISTRICTS

(E = Elected)

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1992

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

Arnold L. Hahn
President

Jeffrey L. Esser
Executive Director

FINANCIAL SECTION

KPMG Peat Marwick

Independent Auditors' Report

The Honorable Board of Supervisors
County of Contra Costa, California

We have audited the accompanying general-purpose financial statements of the County of Contra Costa as of and for the year ended June 30, 1993, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Contra Costa, as of June 30, 1993, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County of Contra Costa. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

KPMG Peat Marwick

November 1, 1993

Oakland, California

COUNTY OF CONTRA COSTA

COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1993

(In Thousands)

	Governmental Fund Types			
Assets & Other Debits	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	$ 222,616	52,326	10,791	24,572
Land held for sale		4,102		
Accounts receivable and accrued revenue	43,419	4,832	231	173
Inventories	1,602			
Due from other funds	36,791	12,173		299
Taxes receivable				
Advances to other funds	1,441	9,734		
Prepaid items and deposits	8,037	363		
Fixed assets, net				
Amount available in debt service funds				
Amount to be provided for retirement of long term obligations				
Total Assets & Other Debits	$ 313,906	83,530	11,022	25,044
Liabilities, Equity & Other Credits				
Liabilities:				
Warrants outstanding				
Short term notes	117,000			
Accounts payable and accrued liabilities	22,341	7,364	857	216
Employee benefits payable				
Due to other funds	25,972	9,345		146
Welfare program advances	11,640			
Obligations under reverse repurchase agreements	81,502			
Capital lease obligations				
Unapportioned taxes				
Tax loss guarantees				
Due to other agencies and districts				
Certificates of participation, net				
Advances from other funds		2,902		10
Deferred revenue and credits	7,853	3,978		56
Deferred compensation				
Notes payable				
Bonds payable				
Other non–current liabilities				
Total Liabilities	266,308	23,589	857	428
Equity & Other Credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings:				
Reserved for debt service				
Unreserved				
Fund balances:				
Reserved	17,907	19,254	10,165	11,782
Unreserved:				
Designated	3,238	3,719		11,944
Undesignated	26,453	36,968		890
Total Equity & Other Credits	47,598	59,941	10,165	24,616
Total Liabilities, Equity & Other Credits	$ 313,906	83,530	11,022	25,044

See accompanying notes to general–purpose financial statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	(Memorandum Only) Totals
129,793	59,643	1,555,927			2,055,668
					4,102
11,568	883	25,261			86,367
779					2,381
17,236	1,063	34,511			102,073
		70,640			70,640
		3,025			14,200
840		48			9,288
40,097		104	403,924		444,125
				10,165	10,165
				176,007	176,007
200,313	61,589	1,689,516	403,924	186,172	2,975,016
		61,312			61,312
					117,000
16,609	60,026	29,246			136,659
3,281		38		17,447	20,766
11,153	979	55,450			103,045
					11,640
		10,733			92,235
1,043				31,247	32,290
		65,451			65,451
		29,042			29,042
		450,574			450,574
122,565				91,155	213,720
615				10,673	14,200
9,825					21,712
		59,713			59,713
1,785				1,250	3,035
				34,400	34,400
1,031					1,031
167,907	61,005	761,559		186,172	1,467,825
24,582					24,582
			403,924		403,924
3,549					3,549
4,275	584				4,859
		927,957			987,065
					18,901
					64,311
32,406	584	927,957	403,924		1,507,191
200,313	61,589	1,689,516	403,924	186,172	2,975,016

THE SEAL OF
CONTRA COSTA COUNTY
CALIFORNIA

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1993

(In Thousands)

	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only) Totals
Revenues:					
Taxes	$ 153,044	69,162	2,137	2,222	226,565
Licenses, permits and franchise fees	6,964	7,481			14,445
Fines, forfeitures and penalties	3,732	2,996			6,728
Use of money and property	14,876	1,809	9,886	709	27,280
Aid from other governmental agencies	344,534	22,547	13	18	367,112
Charges for current services	78,572	14,287		7	92,866
Other revenue	2,234	5,449		10	7,693
Total Revenues	603,956	123,731	12,036	2,966	742,689
Expenditures:					
Current:					
General government	63,389	2,822			66,211
Public protection	151,322	74,926			226,248
Health and sanitation	96,928	9,151			106,079
Public assistance	237,559	1,592			239,151
Education	101	11,241			11,342
Public ways and facilities	20,652	21,890			42,542
Recreation and culture		330			330
Debt Service:					
Principal			3,740		3,740
Interest	4,760		8,999		13,759
Capital outlay	773		4,306	4,160	9,239
Total Expenditures	575,484	121,952	17,045	4,160	718,641
Excess (deficiency) of revenues over (under) expenditures	28,472	1,779	(5,009)	(1,194)	24,048
Other Financing Sources (Uses):					
Operating transfers in	10,851	1,241	898		12,990
Operating transfers out	(32,768)	(572)		(144)	(33,484)
Capital lease financing	773				773
Proceeds from issuance of debt			4,619		4,619
Total Other Financing Sources (Uses)	(21,144)	669	5,517	(144)	(15,102)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7,328	2,448	508	(1,338)	8,946
Fund Balances at Beginning of Year	41,338	51,774	9,657	30,057	132,826
Adjustment to fund balance		585			585
Residual equity transfer in		5,808			5,808
Residual equity transfer out	(1,068)	(674)		(4,103)	(5,845)
Fund Balances at End of Year	$ 47,598	59,941	10,165	24,616	142,320

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1993

(In Thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 154,440	153,044	(1,396)
Licenses, permits and franchise fees	5,052	6,964	1,912
Fines, forfeitures and penalties	2,945	3,732	787
Use of money and property	11,145	14,876	3,731
Aid from other governmental agencies	351,880	344,534	(7,346)
Charges for current services	80,993	78,572	(2,421)
Other revenue	2,836	2,234	(602)
Total Revenues	609,291	603,956	(5,335)
Expenditures:			
Current:			
General government	70,180	63,389	6,791
Public protection	156,587	151,322	5,265
Health and sanitation	97,503	96,928	575
Public assistance	245,143	237,559	7,584
Education	103	101	2
Public ways and facilities	25,915	20,652	5,263
Recreation and culture	1		1
Debt service	4,851	4,760	91
Capital outlay	773	773	
Total Expenditures	601,056	575,484	25,572
Excess (deficiency) of revenues over (under) expenditures	8,235	28,472	20,237
Other Financing Sources (Uses):			
Operating transfers in	10,851	10,851	
Operating transfers out	(32,768)	(32,768)	
Capital lease financing		773	773
Proceeds from issuance of debt			
Total Other Financing Sources (Uses)	(21,917)	(21,144)	773
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(13,682)	7,328	21,010
Fund Balances at Beginning of Year	41,338	41,338	
Fund balance adjustment			
Residual equity transfer In			
Residual equity transfer out		(1,068)	(1,068)
Fund Balances at End of Year	$ 27,656	47,598	19,942

See accompanying notes to general-purpose financial statements.

Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
66,710	69,162	2,452	2,063	2,137	74	1,978	2,222	244
7,716	7,481	(235)						
3,557	2,996	(561)						
1,099	1,809	710		564	564	386	709	323
26,838	22,547	(4,291)		13	13	175	18	(157)
13,434	14,287	853					7	7
8,220	5,449	(2,771)				3,735	10	(3,725)
127,574	123,731	(3,843)	2,063	2,714	651	6,274	2,966	(3,308)
3,493	2,822	671						
91,161	74,926	16,235						
10,719	9,151	1,568						
7,987	1,592	6,395						
12,168	11,241	927						
32,763	21,890	10,873						
2,350	330	2,020						
			2,095	2,841	(746)			
				1	(1)	9,078	4,160	4,918
160,641	121,952	38,689	2,095	2,842	(747)	9,078	4,160	4,918
(33,067)	1,779	34,846	(32)	(128)	(96)	(2,804)	(1,194)	1,610
1,241	1,241			224	224			
(14)	(572)	(558)					(144)	(144)
1,227	669	(558)		224	224		(144)	(144)
(31,840)	2,448	34,288	(32)	96	128	(2,804)	(1,338)	1,466
51,774	51,774		30	30		30,057	30,057	
	585	585						
	5,808	5,808						
	(674)	(674)					(4,103)	(4,103)
19,934	59,941	40,007	(2)	126	128	27,253	24,616	(2,637)

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES – ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

YEAR ENDED JUNE 30, 1993

(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	(Memorandum Only) Totals
	Enterprise	Internal Service	Pension Trust	1993
Operating Revenues:				
Charges for current services	$ 145,902	34,498		180,400
Earnings on investments			52,298	52,298
Net gain on investments			44,048	44,048
Contributions			60,588	60,588
Total Operating Revenues	145,902	34,498	156,934	337,334
Operating Expenses:				
Salaries and employee benefits	80,717	289	797	81,803
Services and supplies	77,158	5,726	594	83,478
Other charges	4,486			4,486
Benefit and claim payments		35,946	53,710	89,656
Depreciation	2,647			2,647
Total Operating Expenses	165,008	41,961	55,101	262,070
Operating Income (Loss)	(19,106)	(7,463)	101,833	75,264
Nonoperating Revenue (Expenses):				
Interest income	1,442	1,685		3,127
Loss on disposal of fixed assets	(154)			(154)
Total Nonoperating Revenues (Expenses)	1,288	1,685		2,973
Income (Loss) Before Operating Transfers	(17,818)	(5,778)	101,833	78,237
Operating transfers in	31,222	500		31,722
Operating transfers out	(10,728)	(500)		(11,228)
Net Income (Loss)	2,676	(5,778)	101,833	98,731
Add depreciation on contributed capital	364			364
Increase (Decrease) in Retained Earnings	3,040	(5,778)	101,833	99,095
Retained Earnings/ Fund Balance at Beginning of Year	3,835	6,362	822,288	832,485
Residual equity transfers in	122			122
Retained earnings adjustment	827		3,836	4,663
Retained Earnings/Fund Balance at Beginning of Year as Restated	4,784	6,362	826,124	837,270
Retained Earnings/ Fund Balances at End of Year	$ 7,824	584	927,957	936,365

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES

YEAR ENDED JUNE 30, 1993

(In Thousands)

	Proprietary Fund Types		(Memorandum only)
	Enterprise	Internal Service	Totals
Operating Income (Loss)	$ (19,106)	(7,463)	(26,569)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	2,647		2,647
Changes in assets and liabilities:			
Decrease (increase) in accounts receivable and accrued revenue	3,027	99	3,126
Decrease (increase) in inventories	7		7
Decrease (increase) in amounts due from other funds	4,577	3,304	7,881
Decrease (increase) in prepaid items and deposits	(440)		(440)
Increase (decrease) in accounts payable and accrued liabilities	3,780	7,373	11,153
Increase (decrease) in employee benefits payable	273		273
Increase (decrease) in amounts due to other funds	(14,479)	(949)	(15,428)
Increase (decrease) in advances from other funds	(280)		(280)
Increase (decrease) in deferred revenue and credits	2,370		2,370
Increase (decrease) in other non-current liabilities	1,031		1,031
Net Cash Provided by (Used for) Operating Activities	(16,593)	2,364	(14,229)
Cash Flows from Noncapital Financing Activities:			
Operating transfers in	31,222	500	31,722
Operating transfers out	(10,728)	(500)	(11,228)
Net Cash Provided by (Used for) Noncapital Financing Activities	20,494		20,494
Cash Flows from Capital and Related Financing Activities:			
Proceeds from (payments on) state loans	404		404
Increase (decrease) in lease purchase obligations	(712)		(712)
Capital contributions	3,974		3,974
Acquisitions of fixed assets, net of loss on disposal of fixed assets	(12,949)		(12,949)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(9,283)		(9,283)
Cash Flows from Investing Activities:			
Interest income	1,442	1,685	3,127
Net Cash Provided by (Used for) by Investing Activities	1,442	1,685	3,127
Net increase (decrease) in cash and cash equivalents	(3,940)	4,049	109
Cash and Cash Equivalents – July 1, 1992	132,906	55,594	188,500
Prior period adjustment	827		827
Cash and Cash Equivalents – June 30, 1993	$ 129,793	59,643	189,436
Noncash Investing, Capital and Financing Activities:			
Fixed assets acquired through lease purchase	$ 12		12
Capitalized interest	$ 1,270		1,270

COUNTY OF CONTRA COSTA

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

June 30, 1993

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa (the "County") conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Definition of Reporting Entity

The County of Contra Costa is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

The County reporting entity includes all significant organizations, departments and agencies over which the Board of Supervisors exercises oversight and budgeting responsibilities. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included in the County reporting entity are the following: the County's General Fund, Public Facilities Corporation, Redevelopment Agency, Special Districts under the Board of Supervisors, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds, Long-Term Obligations Account Group, General Fixed Assets Account Group, and the enterprise operations of the Hospital, Health Maintenance Organization, Major Risk Medical, Airport and Employee Fitness Center. As discussed in Note 18, the financial position and results of operations of the Contra Costa County Employees' Retirement Association are reported on a calendar year basis.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, redevelopment agencies established by local city governments, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, the Contra Costa Transportation Authority and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies for which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying general-purpose financial statements, except for the assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds".

B. Fund Accounting

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term obligations (debt service funds). The General Fund is used to account for all activities of the County not accounted for in one of the other funds. Effective July 1, 1992, reporting of the County Redevelopment Agency is by the fund type appropriate to its activities, rather than consolidated as a capital projects fund. As a result, it is now reported within capital projects; debt service and special revenue funds.

Proprietary funds are used to account for activities similar to those in the private sector, where the measurement focus is upon determination of net income and capital maintenance. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include pension trust and agency funds. The pension trust fund is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a spending or funds flow measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Fixed assets are recorded in the General Fixed Assets account group. Liabilities, which are estimated to be payable within the next year, are considered current liabilities and are recorded in the governmental fund types; remaining amounts are shown in the General Long-Term Obligations account group. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and the pension trust fund are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures, other than interest on long-term obligations, are recorded when the related fund liability is incurred. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Revenues susceptible to accrual are property taxes, franchise fees, aid from other governmental agencies, interest revenue and charges for services. Sales taxes collected and held by the State at year-end on behalf of the County are also recognized as revenue. Fines, fees and permits are not susceptible to accrual as they generally are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and the pension trust fund. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue transaction does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for the deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Budgets and Budgetary Accounting

In accordance with the provisions of Sections 29000 through 29144 of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before October 2 for each fiscal year. Budgets are adopted for the general, special revenue, debt service and capital projects funds on the modified accrual basis.

Except for debt service funds, the results of operations as presented in the budget–to–actual comparison statements are on the generally accepted accounting principles (GAAP) basis. For debt service funds the difference between the Budget Basis and GAAP Basis is as follows (in thousands):

Excess of revenues and other financing sources over expenditures and other financing uses (budget basis)	$ 96
Adjustment:	
Budgets not adopted for the Public Facilities Corporation	412
Excess of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	$ 508

Expenditures are controlled at the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments are approved by the Board of Supervisors, as are supplemental appropriations normally financed by unanticipated revenues received during the year. Approximately $37,297,000 in supplemental appropriations were added to the budgets for all governmental fund types during the fiscal year, of which, $36,400,000 was for the General Fund. The Board has delegated authority to the County Administrator

to approve transfers of appropriations between object level classifications within a department. Budgeted amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

E. Cash Flows

For the purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general, special revenue, debt service and capital projects funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

G. Inventories

Inventories are valued at cost on a first-in, first-out basis. The cost is recorded as an expenditure/expense at the time individual items are withdrawn from inventory (consumption method) in both governmental and proprietary funds.

H. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group rather than in the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings such as roads, bridges, streets and sidewalks, curbs and gutters, drainage systems, and lighting systems are not capitalized as these assets are immovable and of value only to the County. No depreciation has been provided on general fixed assets.

Depreciation has been provided on all proprietary fund assets using the straight-line method over the following estimated useful lives: buildings, 25–40 years; improvements, 10–20 years; and equipment, 3–20 years. Depreciation recognized on assets acquired or constructed through resources externally restricted for capital acquisitions are closed to the appropriate contributed capital account and reported on the operating statement as an adjustment to retained earnings.

I. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave except management employees who are eligible for a payoff of unused sick leave accruals at resignation. Management employees must have a balance of at least 70% of their sick leave accruals and have been employed at three years or more to be eligible for this benefit. The maximum amount payable under this Sick Leave Incentive Plan is 50% of accrued sick leave. Accrued vacation at June 30, 1993, equals $20,728,000 including $17,447,000 attributable to the general and special revenue funds. The latter amount is not expected to be fully liquidated in the following year with expendable or available financial resources. Accordingly, this liability is reflected in the General Long-Term Obligations account group. In proprietary funds, accumulated vacation is recorded as an expense and liability as the benefits accrue to employees.

J. Total Columns on Combined Statements

Total columns on the accompanying combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

2. CASH AND INVESTMENTS

The cash balances of substantially all funds except the pension trust fund are pooled and invested by the County Treasurer for the purpose of maximizing investment earnings. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the pension trust fund. Income from pooled investments is allocated to the funds based on average daily balances.

Cash and investments at June 30, 1993, (December 31, 1992 for the pension trust fund) are as follows (in thousands):

	County & Agencies	Pension Trust Fund	Total
Deposits	$ 352,582	54,909	407,491
Investments	754,354	893,823	1,648,177
Total	$ 1,106,936	948,732	2,055,668

A. Deposits

The carrying amount of deposits includes a bank balance of $85,368,000. The Government Code requires California banks and savings and loan associations to secure the County's bank balance not covered by federal deposit insurance. The County does not rely on FDIC insurance, and banks fully collateralize all balances by pledging mortgages or government securities as collateral. The market value of mortgages must equal at least 150%, and the market value of government securities must equal at least 110% of the value of the balance. Such collateral must be held in the pledging bank's trust department or in a separate depository in an account for the County.

The remaining deposits of $322,123,000 include uninsured and/or uncollateralized deposits being held by trustees for the benefit of the County and/or the pension trust fund.

B. Investments

Statutes authorize the County to invest in obligations of the United States Treasury, federal agencies, municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's

Commercial Paper Record, bankers' acceptances, repurchase agreements and reverse repurchase agreements.

Pension trust fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize a "prudent expert" guideline as to the form and types of investments which may be purchased.

The County's investments and those of the pension trust fund are categorized separately on the following page to give an indication of the level of credit risk assumed by each investment portfolio for their respective year ends. Category 1 includes investments that are insured or registered or the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments where the securities are held by the counterparty's trust department or agent in the County's name or in agent's nominee name with subsidiary records listing the County as the legal owner. Category 3 includes uninsured and unregistered investments in which securities are held by the counterparty or by its trust department or agent but not in the County's name.

Investments (recorded at cost) and related market values as of June 30, 1993, (December 31, 1992, for the Pension Trust Fund) are shown on the following page (in thousands):

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

	Category 1	Category 2	Category 3	Carrying Amount	Market Value
County and Agencies					
Negotiable C.D.s	$ 204,476			204,476	203,985
U.S. Government Securities	102,025			102,025	97,421
Commercial Paper	78,193			78,193	78,306
Medium Term Notes	32,860			32,860	33,155
Bankers' Acceptances	56,550			56,550	55,916
Repurchase Agreements	____	____	54,989	54,989	55,299
Total	$ 474,104	____	54,989	529,093	524,082
State Treasurer's Investment Pool				141,017	141,017
Other Investments				2,742	2,742
Investments Held by Broker-Dealer under Reverse Repurchase Agreements				81,502	81,502
Total Investments				$ 754,354	749,343
Pension Trust Fund					
Common & Preferred Stocks	$ 316,261			316,261	431,271
Corporate & Government Bonds	456,988			456,988	467,860
Short Term Notes	24,726			24,726	24,726
Other Investments	122	____	____	122	122
Total	$ 798,097	____	____	798,097	923,979
Real Estate				95,726	81,562
Total Investments				$ 893,823	1,005,541

The investments of the Pension Trust, except real estate, which is recorded at carrying value, are recorded at cost. The Pension Trust has the ability and intent to hold real estate investments long term and recognizes a loss from these investments only if the loss is deemed other than temporary or if the property is being offered for sale at a price less than book value. It is the policy of the Pension Trust to have bi-annual appraisals performed on real estate holdings.

3. PROPERTY TAX

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. State code requires tax rates to be set no later than the first workday in September unless the Board of Supervisors elect to extend the deadline to October 3rd. Property taxes on the secured roll are due in two installments: November 1 and February 1 and become delinquent after December 10 and April 10, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

Property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax–deeded properties are held in trust in the secured tax losses reserve fund. This reserve is used to fund the apportionment of secured taxes. In accordance with the modified accrual basis of accounting, property taxes which have been collected in advance of the levy year are recorded as deferred revenue.

4. FIXED ASSETS

Following is a summary of changes in general fixed assets for the year ended June 30, 1993, (in thousands):

	Balance July 1, 1992	Additions	Deletions	Balance June 30, 1993
Land	$ 31,059	311	549	30,821
Buildings & improvements	186,932	11,073	8,881	189,124
Buildings & improvements–lease purchase	112,820	5,182	8,519	109,483
Equipment	62,140	5,878	3,905	64,113
Equipment–lease purchase	10,939	369	925	10,383
Total	$ 403,890	22,813	22,779	403,924

Additions to fixed assets include transfers between funds, lease purchase refinancings and classification changes to county owned from lease purchases in the amount of $10,239,000. Deletions include transfers between funds, transfers to autonomous districts, lease purchase refinancings and changes from lease purchases to county owned in the amount of $19,567,000.

Enterprise fund type fixed assets at June 30, 1993, were as follows (in thousands):

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Total Enterprise Funds
Land	$ 8,102		426		8,528
Buildings & improvements	15,383	27	14,244	73	29,727
Construction in progress			7,999		7,999
Equipment	634	81	11,361	218	12,294
Equipment–lease purchase			2,627	15	2,642
Total	24,119	108	36,657	306	61,190
Less accumulated depreciation	4,984	32	15,878	199	21,093
Net fixed assets	$ 19,135	76	20,779	107	40,097

5. SHORT TERM NOTES

On June 30, 1993, the County had tax and revenue anticipation notes outstanding in the amount of $117,000,000. The notes incurred interest at 3.75% per annum. These notes, issued July 1, 1992 were redeemed on July 30, 1993, from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1992-93 was $4,388,000, with an additional $366,000 incurred in July, 1993.

6. LEASE COMMITMENTS

A. Operating Leases

Total rental expense for the year ended June 30, 1993, for all operating leases and month-to-month lease arrangements amounted to $5,790,000 for the general fund, $587,000 for the special revenue funds, and $1,278,000 for the enterprise funds.

At June 30, 1993, the future minimum rental payments required under noncancelable operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal year ending June 30,	General Fund	Special Revenue Funds	Enterprise Funds
1994	2,828	3	567
1995	2,118	3	370
1996	1,621	3	260
1997	1,210	4	114
1998	565	4	97
Thereafter	3,595	7	144
Total	$ 11,937	24	1,552

B. Capital Leases

The County has capital lease purchase agreements with a non-profit public facilities corporation, with the Employees' Retirement Association, and with third parties. The assets acquired under these lease agreements are included in the County's general fixed assets. The obligations related to these lease purchase agreements are included in the County's general long-term obligations, and are summarized in Note 7.

7. LONG-TERM OBLIGATIONS

Following is a summary of changes in long-term obligations for the year ended June 30, 1993, (in thousands):

	Balance July 1, 1992	Additions	Retirements	Balance June 30, 1993
General				
Employee benefits payable	$ 17,454	227	234	17,447
Capital lease obligations	36,525	773	6,051	31,247
Advances from other funds	7,305	5,223	1,855	10,673
Public facilities corporation obligations	89,825	4,750	3,420	91,155
Notes payable	1,650		400	1,250
Bonds payable	34,720		320	34,400
Total	$ 187,479	10,973	12,280	186,172
Enterprise				
Employee benefits payable	$ 3,008	273		3,281
Capital lease obligations	1,766	11	734	1,043
Certificates of Participation, net	122,459	106		122,565
Advances from other funds	895		280	615
Notes payable	1,381	485	81	1,785
Total	$ 129,509	875	1,095	129,289

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding advances from other funds and employee benefits payable, outstanding at June 30, 1993, (in thousands):

Fiscal Year ending June 30,	Capital Lease Obligation	Bonds & Notes Payable	Public Facilities Corporation Obligations	Enterprise Note & Lease Obligations	Enterprise C.O.P. * Obligations	Total
1994	$ 4,022	2,756	10,779	737	7,775	26,069
1995	3,749	2,757	10,482	554	7,775	25,317
1996	3,422	3,121	11,407	433	7,775	26,158
1997	2,996	4,316	11,325	327	7,775	26,739
1998	2,745	3,117	9,926	222	7,775	23,785
1999-2003	12,131	14,919	46,244	995	52,801	127,090
2004-2008	9,858	13,214	32,406	498	49,534	105,510
Thereafter	24,452	36,200	19,298	123	140,906	220,979
Total	63,375	80,400	151,867	3,889	282,116	581,647
Less Amount Representing Interest	32,128	44,750	60,712	1,061	156,532	295,183
Liability at June 30, 1993	$ 31,247	35,650	91,155	2,828	125,584	286,464

* Enterprise Certificates of Participation (C.O.P.) obligations are reported before discount of $3,019,000.

Advances from other funds included in the general long-term obligations account group represent obligations of the Contra Costa County Redevelopment Agency, which are expected to be repaid from tax increment financing in future years, and are not to be repaid in the fiscal year ending June 30, 1994. Interest is accrued at the lesser of prevailing rates which vary with the prime interest rate or 12% per annum.

NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

Individual issues of bonds, notes and certificates of participation payable at June 30, 1993, are as follows (in thousands):

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	Outstanding at June 30, 1993
Public Facilities Corporation(1)					
1988 Consolidated Capital Projects	$ 61,690	$ 2,645–2,730	2008	5.6–7.8%	$ 49,495
1992 Consolidated Capital Projects	37,300	1,035–2,220	2019	5.5–9.5	37,300
Hospital Replacement Project	125,584	2,885–9,995	2023	5.7–7.05	125,584
1992 Municipal Court Project	4,750	390–590	2002	3.0–5.5	4,360
					$ 216,739
Special Revenue General Obligation Bonds(2)					
Sanitation	1,475	40–120	1998	6.00	540
Recreation and Park	6,750	135–540	2004	7.2–7.5	4,485
Storm Drainage	200	5	2005	4.25	60
					$ 5,085
Redevelopment Agency Notes and Bonds Payable(3)					
Tax Allocation Bonds	29,315	295–15,500	2023	5.25–7.02	29,315
Property Note 2	1,200		1997	9.0	1,200
					$ 30,515
Special Revenue Notes Payable (4)					
Flood Control	50	50	1994	4.11–6.29	50

NOTES:

(1) Debt service payments are made from lease payments by the County general and special revenue funds to the Public Facilities Corporation.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the debt service funds.

(3) Debt service payments are made from tax increment financing.

(4) Debt service payments are made from drainage fees.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

A. Issuance of New Debt and Advance Refundings

On September 1, 1992, the Public Facilities Corporation (PFC) issued $4,750,000 in 1992 Certificates of Participation (C.O.P.) with interest rates ranging from 3.0% to 5.5%, to refinance the County's capital lease obligation for a two building complex in Walnut Creek, occupied by the Municipal Court Department. The principal outstanding at September 1, 1992, under the old capital lease obligation was $4,128,000, with a stated interest rate of 9%. This C.O.P. issue represented a refinancing from the County's perspective, however to PFC, it was a capital outlay for the purchase of the buildings. Accordingly, the retirement of debt is shown as an expenditure rather than as an other financing use.

The refinancing reduced total debt service payments over the next 10 years by approximately $450,000 and resulted in an economic gain (difference between the present value of debt service payments of refinanced and refinancing issues) to the County of approximately $745,000.

At June 30, 1993, the amount of outstanding obligations considered defeased, including obligations defeased in prior years is $58,860,000.

8. INTERFUND BALANCES

Account balances at June 30, 1993, are as follows (in thousands):

	Due From Other Funds	Due To Other Funds	Advances From Other Funds	Advances To Other Funds
General Fund	$ 36,791	25,972		1,441
Special Revenue Funds:				
Road	2,351	1,910		
Library	3	251		
Fire Protection	3,533	673		
Health and Sanitation	77	1,098		
Service Areas	666	838		1,317
Flood Control	2,024	2,747	65	5,930
Law Enforcement	789	420		
Courts & Criminal Justice	1,359	428	400	
Recorder/Clerk Modernization	4	244		
Other Special Revenue	89	13		2,487
Land Development	1,204	723		
Redevelopment	74		2,437	
Capital Projects Funds:				
Redevelopment Agency	294	142	10	
West County Jail	5	4		
Enterprise Funds:				
Airport	485	113		
Employee Fitness Center	1	19		
County Hospital	13,118	5,164	615	
HMO	3,625	5,843		
Major Medical Risk	7	14		
Internal Service Funds:				
Self Insurance	1,063	979	____	____
Subtotal	67,562	47,595	3,527	11,175

NOTES TO GENERAL–PURPOSE FINANCIAL STATEMENTS

	Due From Other Funds	Due To Other Funds	Advances From Other Funds	Advances To Other Funds
Balance Forward from previous page	67,562	47,595	3,527	11,175
Trust and Agency Funds:				
Tax Distribution	10,485	12,525		
Schools & Special Districts	18,183	19,992		3,000
Other Agency	3,386	22,933		25
Pension Trust	2,457			
Long–Term Obligations			10,673	
Subtotal	102,073	103,045	14,200	14,200
Adjustment for Pension Trust reported as of December 31, 1992	3,599	2,627		
Total	$ 105,672	105,672	14,200	14,200

9. RESERVES AND DESIGNATIONS OF FUND BALANCE

Following is a summary of reserved and designated fund balances at June 30, 1993, (in thousands):

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Pension Trust Fund*	Total
Reserved for:						
Encumbrances	$ 7,225	3,448		162		10,835
Inventories	1,602					1,602
Debt service			10,165			10,165
Prepaid items and deposits **	7,639	363				8,002
Advances to other funds	1,441	9,734				11,175
Land held for sale		4,102				4,102
Employee retirement benefits					927,957	927,957
Redevelopment Projects ***				11,620		11,620
General reserve		1,607				1,607
Total	$ 17,907	19,254	10,165	11,782	927,957	987,065
Designated for:						
Authorized expenditures	$ 1,051	1,034				2,085
Equipment replacement	1,692	2,685				4,377
Trial court funding	495					495
Future Redevelopment projects				11,944		11,944
Total	$ 3,238	3,719		11,944		18,901

* Pension Trust Fund reported as of December 31, 1992.

** Reserves are less than total prepaid items and deposits because the General Fund advanced $398,000 of Federal program monies to subgrantees who will be expending the funds within the first quarter of fiscal year 1994.

*** $6,780,000 of this reserve is unavailable for projects until certain tax increment levels are reached.

10. ADJUSTMENTS TO FUND BALANCES

Special Revenue Funds had prior period adjustments to fund balances in the amount of $585,000. Of this amount $581,000 represents a change to conform to accounting standards in the reporting of interfund loans in the Flood Control group of funds in regards to the recognition of non–operating revenue in the form of "proceed of debt". In addition, the Health and Sanitation group of funds had a fund balance adjustment of $4,000 required to correctly report the balance due on a State loan.

The $827,000 prior period adjustment to fund balance in the County Hospital Enterprise represents interest earnings not reported at June 30, 1992 by the trustee for the Certificates of Participation issued in 1992 to construct the new hospital.

The Pension Trust had an adjustment to fund balance in the amount of $3,836,000 of which $3,665,000 was attributable to the net gains and losses not previously recognized on investments managed by Capital Guardian Trust from September 1988 through December 1991. Initially, Retirement Management determined that no income or change in value should be recognized except when units were bought or sold. In 1992, this policy was reassessed and accordingly, net gains/losses are recognized as reported by the Trustee.

11. RESIDUAL EQUITY TRANSFERS

The General Fund transferred vehicle replacement reserve monies to the funds where the related assets are booked. The amounts and receiving funds were: $139,000 to the Land Development Fund; $10,000 to the Road Fund; $36,000 to the Library Fund; $40,000 to the Airport Enterprise Fund.

The General Fund also transferred $837,000 to the special Support Enforcement Incentive Fund (within the Law Enforcement group of funds). This represents revenues in excess of expenditures in the Family Support Division of the District Attorney's office. These funds are restricted to use for family support collection efforts and can not be used to fund any other General Fund activity.

The General Fund transferred $6,000 to the Land Development special revenue fund, an amount in Encumbrance Reserves at June 30, 1992 but expended in fiscal year 1992–93 by the Land Development Fund.

A transfer of $666,000 from Service Area special revenue funds to Health and Sanitation special revenue fund was due to reporting changes. It was determined that Emergency Medical Service Areas were more appropriately reported within the Health and Sanitation functional area.

By resolution, the Board of Supervisors established a new fund for Crockett Recreation District which is reported in the Service Areas group of funds. Previously these recreation activities were combined with the Crockett Police service area and reported within the Law Enforcement special revenue funds. At the time of the equity transfer, Crockett Recreation activities had a $7,000 negative fund balance, therefore the Crockett Police service area received cash as a result of the transfer. The Board also created new services areas under Oakley Sanitation District which received $1,000 in equity from the dissolved Sanitation District 15, Zones 2 and 3. Other actions by the Board resulted in a $3,000 transfer to the Law Enforcement special revenue funds from autonomous districts reported within the School and Special Districts fiduciary funds.

Redevelopment historically has been reported as a capital projects funds. This year reporting is within the fund type which most accurately reflect their activities; capital projects, debt service and special (restricted use) revenue funds. For reporting purposes only, this required showing the equity transfers of $4,103,000 from capital projects to special revenue funds.

12. DEFICIT FUND BALANCES

The Employee Fitness Center Enterprise fund had an accumulated deficit of approximately $107,000. It is expected that during fiscal year 1993-94, net income will be adequate to begin funding this accumulated deficit. The Airport Enterprise fund had a deficit of $37,000 due to construction of the new Byron Airport. Once the airport is operational, revenues will be adequate to eliminate any retained earnings deficit.

The Courts & Criminal Justice special revenue group of funds had a fund balance deficit of $101,000. This was due to the continuing decline in Fine and Forfeiture revenues available to the County for Court related projects. The deficit will be funded from fiscal year 1993-94 revenues.

The Automotive Liability Insurance, Public Liability Insurance, Medical Liability and Workers' Compensation-County General internal service funds had deficit balances of $1,482,000, $2,323,000, $677,000 and $2,603,000 respectively, resulting from estimating claims liabilities to reflect the methodology used by the insurance industry. These funds will have sufficient funding from investment earnings and from operating funds to cover disbursements when they become payable.

13. CONTRIBUTED CAPITAL CHANGES

The contributed capital of the enterprise funds changed as follows (in thousands):

	Airport	County Hospital	Health Maintenance Organization	Total
Balance as of July 1, 1992	$ 13,339	6,664	1,009	21,012
Federal and state construction grants	3,834			3,834
Depreciation related to grants	(364)			(364)
Federal Surplus	100	____	____	100
Balance as of June 30, 1993	$ 16,909	6,664	1,009	24,582

14. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Financial data for the enterprise funds for the year ended June 30, 1993, are as follows (in thousands):

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Total
Operating revenues	$ 193	170	116,856	28,362	321	145,902
Operating expenses (other than depreciation)	1,879	174	117,122	42,969	217	162,361
Depreciation and amortization	500	12	2,104	31		2,647
Operating gain (loss)	(2,186)	(16)	(2,370)	(14,638)	104	(19,106)
Nonoperating revenues, net	1,437	5	(154)			1,288
Operating transfers, net			5,525	14,969		20,494
Net income (loss)	$ (749)	(11)	3,001	331	104	2,676
Fixed assets:						
Additions	5,020		9,702	409		15,131
Deletions	10		1,742	407		2,159
Net working capital	(428)	(183)	120,763	2,344	132	122,628
Total assets	23,076	94	167,258	9,723	162	200,313
Capital lease obligations			1,034	9		1,043
Advances from other funds			615			615
Total equity (deficit)	$ 16,872	(107)	14,178	1,330	133	32,406

The County pays a subsidy to the County Hospital and Health Maintenance Organization enterprise funds to provide resources for operating costs which are in excess of operating revenues. Subsidies for the last three years are as follows (in thousands):

Year Ended June 30,	Total Subsidy
1991	$ 26,555
1992	27,537
1993	30,854

15. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their annual salary until future years. Monies in the deferred compensation plan are not available to employees until termination, retirement, death, or unforseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the fiduciary duty of due care that would be required of an ordinary prudent investor. County management believes that it is unlikely that the County will use the assets to satisfy the claims of general creditors in the future.

As of June 30, 1993, the assets of the plan, recorded in an agency fund at their fair market value, amounted to $59,713,000.

16. MORTGAGE REVENUE BONDS

Home mortgage revenue bonds have been issued to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons who find it difficult to qualify for conventional mortgages at market rates.

The bonds do not constitute an indebtedness of the County. They are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State, or any political subdivision thereof is obligated for the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Obligations account group.

The total amount of mortgage revenue bonds outstanding at June 30,1993, was $81,071,000.

17. COMMITMENTS AND CONTINGENCIES

A. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs through June 30, 1993, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the general–purpose financial statements.

B. Self Insurance

The County is self–insured for claims relating to public liability (excluding the airport, which is insured), automobile accidents, medical malpractice, and unemployment. The County is also self–insured for claims related to workers' compensation but minimizes risk by purchasing coverage for liabilities in excess of $500,000 per occurrence. In addition, the County is self–insured for costs of its employees' dental program and its management employees' long–term disability program. Internal service funds are used to account for the County's self–insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self–insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the internal service funds. Accrual and payment of claims are recorded in the internal service funds. Claims incurred but not reported have been estimated and accrued.

C. Health Insurance

Health care benefits for active and retired employees are jointly financed by the beneficiaries and by the County. Employees have a choice of participation in three medical plans: Kaiser Permanente, a private health maintenance organization (HMO); First Choice Health Plan, a preferred provider plan (PPO); and the Contra Costa Health Plan (CCHP), operated by the County Medical Services Department. The County subvents 77% of Kaiser and First Choice and 98% of CCHP premiums for health plan members. A dental plan is also offered to all employees. The County's contribution to health and dental plans during 1992–93 for active employees was $27,182,000. The County's liability for health care benefits is limited to its annual contribution.

D. Post-Employment Benefits Other Than Pensions

In addition to providing retirement benefits as described in Note 18 below, retired employees are allowed to continue participation in the medical and dental plans described above. As of June 30, 1993, there were 2654 retired employees participating in the health plans, and the County contributed $7,873,156 toward payment of the premiums. The cost of retiree health care is recognized when the County makes its contribution and is accounted for in the General Fund, Library Fund, Fire District Funds, or Enterprise Funds as appropriate. This post retirement benefit was approved by Board of Supervisor resolution number 264 on August 22, 1961 with an effective date of October 1, 1961. To be eligible, the retiring employee must have been a member of a participating health plan for at least 5 consecutive years.

E. Pending Legal Matters

The County is a named defendant in two legal proceedings brought by the operator of a landfill site within the County boundaries.

The merits of the first case focus on whether the County is deemed to be an operator of the landfill and seeks payment for various closure and monitoring costs of the landfill. The total costs of the landfill closure are estimated by plaintiff to be between $40 and $80 million. A more definite estimate of the total cost will not be available until late Spring 1994. At this time, the extent of the County's obligation and that of the numerous other defendants named in the case, cannot be determined due to the limited discovery that has taken place. It is the opinion of the County and County's General Counsel that the County is not an operator of the landfill.

In the event the County is found not to be an operator of the landfill, it may still be liable for some portion of the closure costs. However, it is the opinion of the County and County's General Counsel that this amount would not have a material adverse impact.

In the second matter, the landfill operator has alleged a breach of oral contract over the operator's right to increase usage fees and is seeking an unspecified amount of damages. It is the opinion of the County and County's General Counsel that the County will not be held liable.

Consequently, no liability has been recorded in the accompanying combined financial statements for these two legal proceedings.

18. EMPLOYEES' RETIREMENT ASSOCIATION

A. Plan Description and Provisions

The Contra Costa County Employees' Retirement Association is a cost–sharing multiple–employer defined benefit pension plan governed by the County Employees' Retirement Law of 1937, as amended. The plan covers substantially all of the employees of the County, its special districts and fourteen other member agencies. The total membership of 12,118 is divided among general and safety members, and retired members as follows:

Retirees and beneficiaries currently receiving benefits	3,981
Terminated employees entitled to benefits but not yet receiving them	546
Active members with vested benefits	5,095
Active members without vested benefits	2,496
Total membership	12,118

The plan provides for retirement, disability, death and survivor benefits. Annual cost–of–living adjustments (C.O.L.A.) to retirement allowances can be granted by the Retirement Board as provided by State statutes. Service retirements are based on age, length of service and final average salary. Subject to vested status, employees can withdraw contributions plus interest credited or leave them as a deferred retirement when they terminate or transfer to a reciprocal retirement system. Specific provisions are as follows:

General Membership

This membership is divided into two tiers. Tier II includes all employees who became members after August 1, 1980, and those Tier I members who elected to transfer to Tier II. Tier II members contribute less and receive lower benefits than the Tier I members. All members may elect service retirement at age 50 with 10 years of service or with 30 years of service regardless of age. Disability retirement may be granted as service–connected with no years of employment required, or, for members enrolled prior to August 1, 1980, non–service–connected with five years of service credit required. The definition of disability is stricter for Tier II than for Tier I. The retirement benefit is based on a one year (three for Tier II) final average salary.

Safety Membership

Safety membership covers all members who are in active law enforcement, active fire suppression work or certain other "safety" classifications as designated by the Retirement Board. Members may elect service retirement at age 50 with 10 years of service, or with 20 years of service regardless of age. Disability retirements may be granted as service–connected with no years of employment required or non–service–connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

B. Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step–rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the system on a going–concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among employers. The measure is the ratio of assets available to pay benefits to the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the system.

The pension benefit obligation was computed as part of an actuarial evaluation performed as of December 31, 1992. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8.25 percent per year, (b) projected salary increases of 5.25 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1 percent per year, attributable to longevity and merit, and (d) post–retirement benefit increases of 3 percent for Tier I and Safety and 4 percent for Tier II, attributable to inflation as measured by the Consumer Price Index. The 1983 Group Annuity Mortality tables are used as part of the assumptions for actuarial valuation for service retirements, and the 1981 Disability Mortality table for valuation for disability retirements. Total unfunded pension benefit obligation applicable to the association's employees was $452.0 million at December 31, 1992, as follows (in millions):

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	$ 625.6
Current employees:	
Accumulated employee contributions including allocated investment income	163.3
Employer-financed vested	539.8
Employer-financed nonvested	49.1
Other reserves (post-retirement death benefit and C.O.L. supplement)	2.2
Total pension benefit obligation	1,380.0
Net assets available for benefits at cost (market value is $1,042.7 million)	928.0
Unfunded pension benefit obligation (all member entities)	$ 452.0

C. Contributions Required and Contributions Made

New contribution rates based on the actuarial study of January 1, 1992, became effective July 1, 1992. The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 18.5 years from the January 1, 1992, valuation date. The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the pension benefit obligation as described in "Funding Status and Progress".

Total payroll for all employers participating in the plan was $327.4 million. The total payroll for the County was $328.2 million, of which $299.4 million was for County employees covered by the plan.

Contributions for all participating agencies, totaling $60.6 million for 1992, were made in accordance with actuarially determined contribution requirements determined through actuarial valuations performed at January 1, 1992, and January 1, 1991, and adopted by the Retirement Board. The County's contribution of $43.6 million and the employees' contribution of $11.4 million were 14.6% and 3.8% respectively of the $299.4 million covered payroll. The County's contribution was 89.9% of the $48.5 million total contributions of all participating employers. These contributions consisted of normal costs (8.5 percent of current covered payroll) and amortization of the unfunded actuarial accrued liability (8.75 percent of

current covered payroll).

The 1937 Act statutes require employees to pay 50% of the basic retirement benefit (Tier II – 40% of Tier I rate) and 50% of future C.O.L. costs, with employers making up the balance of the basic and C.O.L. contributions needed. Pursuant to agreements reached during salary negotiations, the County generally pays 50% of employees' basic contributions. This amounted to $7.3 million in 1992.

D. Historical Trends

Historical trend information designed to provide information about the association's progress made in accumulating sufficient assets to pay benefits when due is presented as statistical information. This trend information is summarized for the three most recent calendar years as follows:

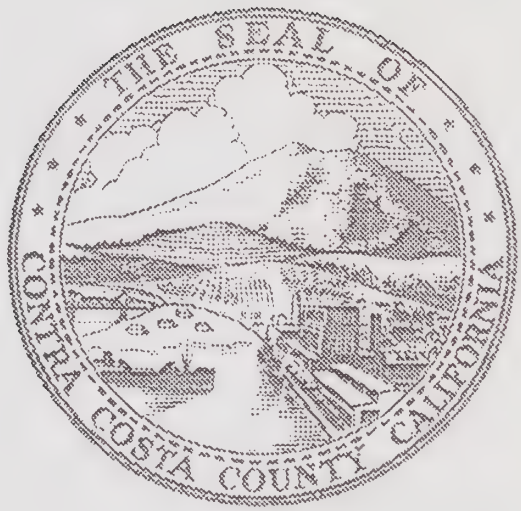
	1990*	1991	1992
Ratio of net assets available for benefits to pension benefit obligation	66.2%	66.7%	67.2%
Ratio of unfunded pension benefit obligation to annual covered payroll	130.3%	134.4%	138.0%
Ratio of employer contributions to annual covered payroll	14.3%	14.6%	14.8%

* Restated November 22, 1991, by actuary based on corrected salary data for the January 1, 1991, actuarial study.

19. SUBSEQUENT EVENTS

1993-94 Tax and Revenue Anticipation Notes

On July 1, 1993, the County issued Series A of short-term tax and revenue anticipation notes of $125,000,000. The notes bear interest at 3.25% and will mature July 29, 1994. On August 5, 1993, the County issued Series B of short-term tax and revenue anticipation notes in the amount of $15,000,000. This series of notes bear interest at 3.5% and will mature August 26, 1994.


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

GENERAL FUND

The General Fund accounts for legally authorized activities of the County not provided for in other restricted funds. General Fund revenues are derived from taxes, licenses and permits, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA

GENERAL FUND BALANCE SHEET

JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

Assets		1993	1992
Cash and investments	$	222,616	240,737
Accounts receivable and accrued revenue		43,419	41,120
Inventories		1,602	1,255
Due from other funds		36,791	56,535
Advances to other funds		1,441	2,539
Prepaid items and deposits		8,037	5,060
Total Assets	$	313,906	347,246

Liabilities and Fund Equity

Liabilities:			
Short term notes		117,000	75,000
Accounts payable and accrued liabilities		22,341	24,444
Due to other funds		25,972	42,412
Welfare program advances		11,640	9,084
Obligations under reverse repurchase agreements		81,502	151,875
Deferred revenue and credits		7,853	3,093
Total Liabilities		266,308	305,908
Fund Equity:			
Fund Balance Reserved For:			
Encumbrances		7,225	7,867
Inventories		1,602	1,255
Advances to other funds		1,441	2,539
Prepaid items and deposits		7,639	4,680
Total fund Balance – Reserved		17,907	16,341
Fund Balance – Unreserved:			
Designated for future use		3,238	3,843
Undesignated		26,453	21,154
Total Fund Balance – Unreserved		29,691	24,997
Total Fund Balances		47,598	41,338
Total Liabilities and Fund Balances	$	313,906	347,246

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE–BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

	1993			
	Budget	Actual	Variance Favorable (Unfavorable)	1992 Actual
Revenues:				
Taxes	$ 154,440	153,044	(1,396)	158,664
Licenses, permits and franchises	5,052	6,964	1,912	4,150
Fines, forfeitures and penalties	2,945	3,732	787	3,437
Use of money and property	11,145	14,876	3,731	13,899
Aid from other governmental agencies	351,880	344,534	(7,346)	331,602
Charges for current services	80,993	78,572	(2,421)	81,528
Other revenue	2,836	2,234	(602)	17,275
Total Revenues	609,291	603,956	(5,335)	610,555
Expenditures:				
Current:				
General government	70,180	63,389	6,791	67,563
Public protection	156,587	151,322	5,265	157,650
Health and sanitation	97,503	96,928	575	97,764
Public assistance	245,143	237,559	7,584	242,186
Education	103	101	2	127
Public ways and facilities	25,915	20,652	5,263	18,831
Recreation and park	1		1	
Interest	4,851	4,760	91	3,991
Capital outlay	773	773		1,083
Total Expenditures	601,056	575,484	25,572	589,195
Excess (deficiency) of revenues over (under) expenditures	8,235	28,472	20,237	21,360
Other Financing Sources (Uses):				
Operating transfers in	10,851	10,851		
Proceeds from issuance of debt				895
Operating transfers out	(32,768)	(32,768)		(31,665)
Capital lease financing		773	773	1,083
Total Other Financing Sources (Uses)	(21,917)	(21,144)	773	(29,687)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(13,682)	7,328	21,010	(8,327)
Fund Balances at Beginning of Year	41,338	41,338		51,625
Residual equity transfers out		(1,068)	(1,068)	(1,960)
Fund Balance at End of Year	$ 27,656	47,598	19,942	41,338

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
GENERAL GOVERNMENT				
Board of Supervisors				
Salaries and benefits	$ 1,125	1,124	1	1,053
Services and supplies	455	425	30	617
Fixed assets				2
Expenditure transfers	(167)	(172)	5	(144)
Total	1,413	1,377	36	1,528
Clerk of the Board				
Salaries and benefits	308	308		335
Services and supplies	32	29	3	31
Fixed assets	3	3		
Expenditure transfers	(23)	(23)		
Total	320	317	3	366
Administrator				
Salaries and benefits	3,098	3,098		2,932
Services and supplies	1,261	1,206	55	1,112
Other charges	17	16	1	11
Fixed assets	26	21	5	54
Expenditure transfers	(207)	(207)		(342)
Total	4,195	4,134	61	3,767
Auditor–Controller				
Salaries and benefits	4,023	3,949	74	3,756
Services and supplies	1,198	1,087	111	1,785
Fixed assets	42	39	3	52
Expenditure transfers	(675)	(721)	46	(592)
Total	4,588	4,354	234	5,001

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Treasurer–Tax Collector				
Salaries and benefits	1,549	1,549		1,481
Services and supplies	642	598	44	597
Other charges	77	76	1	75
Fixed assets	17	4	13	5
Expenditure transfers				(21)
Total	2,285	2,227	58	2,137
Assessor				
Salaries and benefits	6,911	6,911		6,965
Services and supplies	1,055	1,003	52	1,064
Other charges	5	2	3	3
Fixed assets	22	8	14	9
Expenditure transfers	(31)	(32)	1	(32)
Total	7,962	7,892	70	8,009
Purchasing				
Salaries and benefits	365	363	2	366
Services and supplies	168	166	2	224
Other charges	4	4		4
Fixed assets	22	18	4	
Expenditure transfers	(33)	(34)	1	(35)
Total	526	517	9	559
Management Information Systems				
Services and supplies	901	384	517	203
Fixed assets	144	101	43	154
Total	1,045	485	560	357

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Revenue Collections				
Salaries and benefits	1,062	1,034	28	1,027
Services and supplies	234	215	19	214
Fixed assets	73	72	1	7
Expenditure transfers	(333)	(334)	1	(263)
Total	1,036	987	49	985
County Counsel				
Salaries and benefits	2,365	2,365		2,193
Services and supplies	225	203	22	159
Fixed assets	25	25		13
Expenditure transfers	(669)	(806)	137	(545)
Total	1,946	1,787	159	1,820
Personnel				
Salaries and benefits	2,622	2,509	113	2,360
Services and supplies	1,900	1,407	493	3,417
Other charges	28	25	3	25
Fixed assets	119	56	63	
Expenditure transfers	(378)	(413)	35	(296)
Total	4,291	3,584	707	5,506
Personnel Merit Board				
Salaries and benefits	37	37		51
Services and supplies	42	39	3	77
Expenditure transfers		(1)	1	
Total	79	75	4	128
Elections				
Salaries and benefits	877	857	20	946
Services and supplies	1,614	1,588	26	1,742
Fixed assets	6		6	5
Expenditure transfers	(38)	(38)		(46)
Total	2,459	2,407	52	2,647

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Telephone Exchange				
Salaries and benefits	1,141	1,122	19	1,348
Services and supplies	2,273	2,227	46	2,831
Other charges	312	312		313
Fixed assets	9	7	2	50
Expenditure transfers	(3,106)	(3,114)	8	(3,838)
Total	629	554	75	704
Fleet Services				
Salaries and benefits	1,316	1,291	25	1,346
Services and supplies	4,038	3,916	122	4,228
Other charges	502	109	393	98
Fixed assets	854	508	346	831
Expenditure transfers	(5,682)	(5,712)	30	(6,143)
Total	1,028	112	916	360
Building Occupancy Cost				
Services and supplies	12,667	12,618	49	14,759
Other charges	59	59		59
Fixed assets	6	5	1	30
Expenditure transfers	(281)	(281)		(237)
Total	12,451	12,401	50	14,611
Building Maintenance				
Salaries and benefits	8,410	8,338	72	8,893
Services and supplies	15,240	15,217	23	15,271
Other charges	9,632	9,621	11	10,242
Fixed assets	7	7		3
Expenditure transfers	(29,066)	(29,066)		(30,139)
Total	4,223	4,117	106	4,270

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Plant Acquisition				
Other charges				411
Fixed assets	6,797	4,971	1,826	4,525
Total	6,797	4,971	1,826	4,936
Economic Development				
Services and supplies				27
Employee Benefits				
Salaries and benefits	7,349	5,834	1,515	5,052
Services and supplies	59	17	42	13
Total	7,408	5,851	1,557	5,065
Data Processing				
Salaries and benefits	4,824	4,823	1	4,706
Services and supplies	2,775	2,563	212	2,547
Other charges	192	192		282
Fixed assets	117	102	15	156
Expenditure transfers	(7,148)	(7,159)	11	(7,571)
Total	760	521	239	120
Central Service/Microfilm				
Salaries and benefits	772	768	4	810
Services and supplies	988	985	3	860
Other charges	42	42		49
Fixed assets	1	1		59
Expenditure transfers	(1,444)	(1,444)		(1,364)
Total	359	352	7	414

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
General Services Administration				
Salaries and benefits	872	872		843
Services and supplies	143	133	10	163
Other charges	2	2		2
Fixed assets	3	3		1
Expenditure transfers	(1,006)	(1,009)	3	(991)
Total	14	1	13	18
Insurance				
Services and supplies	4,300	4,300		3,997
Other charges	66	66		231
Total	4,366	4,366		4,228
Total General Government				
Salaries and benefits	49,026	47,152	1,874	46,463
Services and supplies	52,210	50,326	1,884	55,938
Other charges	10,938	10,526	412	11,805
Fixed assets	8,293	5,951	2,342	5,956
Expenditure transfers	(50,287)	(50,566)	279	(52,599)
Total	70,180	63,389	6,791	67,563
PUBLIC PROTECTION				
Superior Courts				
Salaries and benefits	4,223	4,222	1	4,229
Services and supplies	2,728	2,696	32	2,608
Fixed assets	69	69		112
Expenditure transfers	(55)	(56)	1	(58)
Total	6,965	6,931	34	6,891

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Municipal Courts				
Salaries and benefits	10,783	10,409	374	10,289
Services and supplies	3,267	2,794	473	2,944
Other charges	297	279	18	164
Fixed assets	31	20	11	37
Expenditure transfers		(1)	1	(1)
Total	14,378	13,501	877	13,433
Law and Justice Systems				
Salaries and benefits	146	146		170
Services and supplies	789	263	526	166
Expenditure transfers	(52)	(52)		(88)
Total	883	357	526	248
Grand Jury				
Services and supplies	68	66	2	102
Criminal Grand Jury				
Services and supplies	108	108		
County Clerk				
Salaries and benefits	3,799	3,798	1	3,747
Services and supplies	684	680	4	658
Other charges	31	30	1	52
Expenditure transfers	(20)	(21)	1	(1)
Total	4,494	4,487	7	4,456
District Attorney				
Salaries and benefits	10,951	10,789	162	10,641
Services and supplies	1,294	1,075	219	1,284
Other charges	42	35	7	49
Fixed assets	99	16	83	61
Expenditure transfers	(90)	(90)		(154)
Total	12,296	11,825	471	11,881

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Public Defender				
Salaries and benefits	7,338	7,338		6,661
Services and supplies	725	714	11	651
Fixed assets	6	5	1	20
Total	8,069	8,057	12	7,332
District Attorney Family Support				
Salaries and benefits	7,016	6,971	45	6,185
Services and supplies	2,242	2,116	126	1,679
Other charges	7	4	3	7
Fixed assets	3		3	91
Expenditure transfers	(734)	(735)	1	(705)
Total	8,534	8,356	178	7,257
Conflict Defense Services				
Services and supplies	3,617	3,617		3,251
Sheriff				
Salaries and benefits	32,711	32,576	135	32,272
Services and supplies	4,117	3,023	1,094	3,609
Other charges	376	375	1	378
Fixed assets	80	71	9	141
Expenditure transfers	(76)	(157)	81	(130)
Total	37,208	35,888	1,320	36,270
Jail				
Salaries and benefits	21,679	21,472	207	22,157
Services and supplies	4,493	4,073	420	5,062
Other charges	426	426		384
Fixed assets	62		62	92
Expenditure transfers		(45)	45	(7)
Total	26,660	25,926	734	27,688

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Jail–Health Services				
Salaries and benefits	3,161	3,161		4,008
Services and supplies	1,749	1,747	2	1,824
Fixed assets	1		1	1
Total	4,911	4,908	3	5,833
Probation				
Salaries and benefits	16,225	16,222	3	18,258
Services and supplies	1,555	1,518	37	2,407
Other charges	118	75	43	86
Fixed assets	6		6	10
Expenditure transfers	(4)	(20)	16	(4)
Total	17,900	17,795	105	20,757
Justice System Programs				
Services and supplies	175	171	4	146
Other charges	219	219		181
Total	394	390	4	327
Flood Control				
Services and supplies	277	262	15	327
Agriculture				
Salaries and benefits	1,533	1,531	2	1,572
Services and supplies	101	77	24	109
Fixed assets	162	41	121	68
Total	1,796	1,649	147	1,749
Building Inspection				
Salaries and benefits				631
Services and supplies				290
Fixed assets				26
Expenditure transfers				(3)
Total				944

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Land Information System				
Salaries and benefits	136	135	1	102
Services and supplies	13	9	4	47
Fixed assets	5		5	5
Expenditure transfers	(119)	(119)		(133)
Total	35	25	10	21
Recorder				
Salaries and benefits	871	868	3	838
Services and supplies	369	367	2	361
Other charges	1	1		3
Expenditure transfers	(5)	(5)		(5)
Total	1,236	1,231	5	1,197
Local Agency Formation				
Services and supplies	212	211	1	194
Fixed assets				3
Total	212	211	1	197
Community Development				
Salaries and benefits	3,697	3,463	234	3,346
Services and supplies	1,181	954	227	861
Other charges	54	22	32	13
Fixed assets	46	26	20	3
Expenditure transfers	(3,327)	(3,348)	21	(2,659)
Total	1,651	1,117	534	1,564
Planning Projects				
Services and supplies				1,255

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Coroner				
Salaries and benefits	634	634		685
Services and supplies	346	287	59	311
Fixed assets	4		4	2
Total	984	921	63	998
Crossing Guards				
Services and supplies	91	48	43	34
Emergency Services				
Salaries and benefits	350	316	34	370
Services and supplies	98	82	16	119
Fixed assets	22	22		
Total	470	420	50	489
Public Administrator				
Salaries and benefits	140	137	3	132
Services and supplies	7	5	2	5
Total	147	142	5	137
Animal Services				
Salaries and benefits	2,726	2,674	52	2,574
Services and supplies	421	398	23	392
Other charges	39	5	34	39
Fixed assets	17	7	10	7
Total	3,203	3,084	119	3,012
Total Public Protection				
Salaries and benefits	128,119	126,862	1,257	128,867
Services and supplies	30,727	27,361	3,366	30,696
Other charges	1,610	1,471	139	1,356
Fixed assets	613	277	336	679
Expenditure transfers	(4,482)	(4,649)	167	(3,948)
Total	156,587	151,322	5,265	157,650

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
HEALTH AND SANITATION				
Public Health				
Salaries and benefits	18,058	18,058		17,463
Services and supplies	6,008	5,916	92	6,068
Other charges	4	4		30
Fixed assets	44	16	28	137
Expenditure transfers	(1,832)	(1,832)		(1,814)
Total	22,282	22,162	120	21,884
Environmental Health				
Salaries and benefits	3,700	3,700		3,297
Services and supplies	1,815	1,795	20	1,764
Other charges	4	3	1	1
Fixed assets	73	31	42	115
Expenditure transfers				(3)
Total	5,592	5,529	63	5,174
Childrens Services				
Salaries and benefits	1,823	1,823		1,686
Services and supplies	3,041	3,041		2,464
Other charges	2	1	1	2
Fixed assets	23	23		5
Total	4,889	4,888	1	4,157
Alcohol Abuse				
Salaries and benefits	2,208	2,207	1	2,097
Services and supplies	3,728	3,706	22	3,672
Other charges	2	2		2
Fixed assets	1	1		21
Expenditure transfers	(730)	(730)		(407)
Total	5,209	5,186	23	5,385

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Drug Abuse				
Salaries and benefits	1,895	1,895		1,788
Services and supplies	5,740	5,579	161	4,994
Other charges	2	2		1
Fixed assets	41	35	6	43
Expenditure transfers	(8)	(8)		
Total	7,670	7,503	167	6,826
Mental Health				
Salaries and benefits	9,204	9,204		9,062
Services and supplies	24,505	24,308	197	19,490
Other charges	7,656	7,656		11,390
Fixed assets	33	33		5
Expenditure transfers				(10)
Total	41,398	41,201	197	39,937
General Sewer Planning				
Services and supplies	30	30		4
Medical Disproportionate Share				
Other charges	10,333	10,333		14,106
Solid Waste Management				
Services and supplies	3	3		293
Fixed assets	89	85	4	(2)
Total	92	88	4	291

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Total Health and Sanitation				
Salaries and benefits	36,888	36,887	1	35,393
Services and supplies	44,870	44,378	492	38,749
Other charges	18,003	18,001	2	25,532
Fixed assets	304	224	80	324
Expenditure transfers	(2,562)	(2,562)		(2,234)
Total	97,503	96,928	575	97,764
PUBLIC ASSISTANCE				
Social Services				
Salaries and benefits	46,439	46,432	7	46,397
Services and supplies	20,892	20,193	699	19,208
Other charges	159,770	153,865	5,905	160,626
Fixed assets	65	64	1	130
Total	227,166	220,554	6,612	226,361
Veterans Resource Center				
Salaries and benefits	267	242	25	286
Services and supplies	15	15		16
Total	282	257	25	302
Private Industry Council				
Salaries and benefits	723	700	23	627
Services and supplies	4,761	4,320	441	3,287
Other charges	94	47	47	38
Fixed assets	39	27	12	
Expenditure transfers	(10)	(13)	3	(32)
Total	5,607	5,081	526	3,920

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Community Services				
Salaries and benefits	4,361	4,360	1	3,910
Services and supplies	5,325	5,223	102	4,697
Fixed assets	39	30	9	147
Expenditure transfers	(150)	(150)		(78)
Total	9,575	9,463	112	8,676
Community Development				
Services and supplies	2,241	1,998	243	2,681
Fixed assets	25	13	12	10
Total	2,266	2,011	255	2,691
Housing Rehabilitation				
Salaries and benefits	249	212	37	237
Services and supplies	34	17	17	15
Fixed assets				8
Expenditure transfers	(36)	(36)		(24)
Total	247	193	54	236
Total Public Assistance				
Salaries and benefits	52,039	51,946	93	51,457
Services and supplies	33,268	31,766	1,502	29,904
Other charges	159,864	153,912	5,952	160,664
Fixed assets	168	134	34	295
Expenditure transfers	(196)	(199)	3	(134)
Total	245,143	237,559	7,584	242,186
EDUCATION				
Cooperative Extension Service				
Salaries and benefits	88	88		104
Services and supplies	12	10	2	21
Other charges	3	3		2
Total	103	101	2	127

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
PUBLIC WAYS AND FACILITIES				
Public Works				
Salaries and benefits	16,060	16,059	1	14,880
Services and supplies	4,712	4,677	35	4,447
Other charges	74	43	31	33
Fixed assets	246	108	138	302
Expenditure transfers	(14,757)	(14,979)	222	(13,207)
Total	6,335	5,908	427	6,455
Road Construction				
Services and supplies	8,750	8,019	731	6,623
Other charges	10,830	6,725	4,105	5,753
Total	19,580	14,744	4,836	12,376
Total Public Ways and Facilities				
Salaries and benefits	16,060	16,059	1	14,880
Services and supplies	13,462	12,696	766	11,070
Other charges	10,904	6,768	4,136	5,786
Fixed assets	246	108	138	302
Expenditure transfers	(14,757)	(14,979)	222	(13,207)
Total	25,915	20,652	5,263	18,831
RECREATION AND CULTURE				
Parks Adminstration				
Services and supplies	1		1	
INTEREST				
Services and supplies	169	78	91	84
Other charges	4,682	4,682		3,907
Total	4,851	4,760	91	3,991

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
CAPITAL OUTLAY				
Fixed assets	773	773		1,083
GRAND TOTAL				
Salaries and benefits	282,220	278,994	3,226	277,164
Services and supplies	174,719	166,615	8,104	166,462
Other charges	206,004	195,363	10,641	209,052
Fixed assets	10,397	7,467	2,930	8,639
Expenditure transfers	(72,284)	(72,955)	671	(72,122)
Total	$ 601,056	575,484	25,572	589,195

SPECIAL REVENUE FUNDS

ROAD FUND

This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway user taxes and are supplemented by federal funds and vehicle code fines.

LIBRARY FUND

This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues.

FIRE PROTECTION FUNDS

These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed primarily by property taxes.

HEALTH AND SANITATION FUNDS

These funds provide a variety of health and sanitation services. They are financed by State grants, the County's share of the tobacco tax, and user fees.

SERVICE AREAS FUNDS

These special district funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL FUNDS

These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and federal grants.

LAW ENFORCEMENT FUNDS

These funds provide for a variety of law enforcement services financed by property taxes, narcotics seizures, and court fines and fees.

COURTS AND CRIMINAL JUSTICE FUNDS

These funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues received are from filing and recording fees.

OTHER SPECIAL REVENUE FUNDS

These funds account for the activities of several non-grant special revenue funds whose combined revenues are less than one percent of total special revenue funds. They include Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage, and County Water Districts.

LAND DEVELOPMENT FUND

This fund was established October 1, 1991 to report growth management related activities which were previously reported in the General Fund. The functions which are included in this fund are: Building Inspection, Public Works engineering, and Community Development growth management related services.

REDEVELOPMENT AGENCY SPECIAL REVENUE FUNDS

These funds are used to account for the financial resources designated for the improvement of targeted low to moderate income housing areas. In previous years all Redevelopment Agency activities were consolidated and reported within the Capital Projects fund type.

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

	Road	Library	Fire Protection	Health And Sanitation	Service Areas	Flood Control
Assets						
Cash and investments	$ 10,183	3,898	9,811	4,555	6,863	2,226
Land held for resale						
Accounts receivable	1,240	133	495		92	2,657
Due from other funds	2,351	3	3,533	77	666	2,024
Advances to other funds					1,317	5,930
Prepaid items and deposits	153					152
Total Assets	$ 13,927	4,034	13,839	4,632	8,938	12,989
Liabilities and Fund Equity						
Liabilities:						
Accounts payable	184	1,014	3,768	710	232	226
Due to other funds	1,910	251	673	1,098	838	2,747
Advances from other funds						65
Deferred credits		32				
Total Liabilities	2,094	1,297	4,441	1,808	1,070	3,038
Fund Equity:						
Fund Balance:						
Reserved for:						
General reserve			695		7	
Encumbrances	132	133	1,047		675	479
Prepaid items and deposits	153					152
Land held for sale						
Advances to other funds					1,317	5,930
Total Fund Balance – Reserved	285	133	1,742		1,999	6,561
Fund Balance – Unreserved:						
Designated for future use	2,132	1,106				362
Undesignated	9,416	1,498	7,656	2,824	5,869	3,028
Total Fund Balance – Unreserved	11,548	2,604	7,656	2,824	5,869	3,390
Total Fund Balances	11,833	2,737	9,398	2,824	7,868	9,951
Total Liabilities and Fund Equity	$ 13,927	4,034	13,839	4,632	8,938	12,989

Law Enforcement	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Land Development	RDA	Totals 1993	1992
3,822		3,039	1,936	4,128	1,865	52,326	48,334
					4,102	4,102	
8		10	7	185	5	4,832	5,548
789	1,359	4	89	1,204	74	12,173	13,060
			2,487			9,734	6,753
					58	363	554
4,619	1,359	3,053	4,519	5,517	6,104	83,530	74,249
144	632	35	22	397		7,364	6,336
420	428	244	13	723		9,345	13,410
	400				2,437	2,902	400
				3,946		3,978	2,329
564	1,460	279	35	5,066	2,437	23,589	22,475
514					391	1,607	2,736
146		44	22	173	597	3,448	6,088
					58	363	554
					4,102	4,102	
			2,487			9,734	6,753
660		44	2,509	173	5,148	19,254	16,131
				119		3,719	5,564
3,395	(101)	2,730	1,975	159	(1,481)	36,968	30,079
3,395	(101)	2,730	1,975	278	(1,481)	40,687	35,643
4,055	(101)	2,774	4,484	451	3,667	59,941	51,774
4,619	1,359	3,053	4,519	5,517	6,104	83,530	74,249

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

	Road	Library	Fire Protection	Health And Sanitation	Service Areas	Flood Control
Revenues:						
Taxes	$	8,161	47,093	4,573	2,450	3,534
Licenses, permits and franchise fees			259		15	3,216
Fines, forfeitures and penalties				826		
Use of money and property	721	43	34	63	257	242
Aid from other governmental agencies	15,899	686	1,175	3,558	918	145
Charges for current services	2,131	679	2,012	1,187	1,683	161
Other revenue	58	2,756	365		26	1,381
Total Revenues	18,809	12,325	50,938	10,207	5,349	8,679
Expenditures:						
Current:						
General government		13				
Public protection			49,686		2,452	9,804
Health and sanitation				9,151		
Public assistance						
Education		10,859			382	
Public ways and facilities	17,954				2,189	
Recreation and culture					330	
Total Expenditures	17,954	10,872	49,686	9,151	5,353	9,804
Excess (deficiency) of revenues over (under) expenditures	855	1,453	1,252	1,056	(4)	(1,125)
Other Financing Sources (Uses)						
Operating transfers in						
Operating transfers out						
Total Other Financing Sources (Uses)						
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	855	1,453	1,252	1,056	(4)	(1,125)
Fund Balances at Beginning of Year	10,968	1,248	8,146	1,099	8,544	10,495
Adjustments to fund balance				4		581
Residual equity transfer in	10	36		666	1	
Residual equity transfer out				(1)	(673)	
Fund Balances at End of Year	$ 11,833	2,737	9,398	2,824	7,868	9,951

Law Enforcement	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Land Development	RDA	Totals 1993	1992
2,212			203		936	69,162	69,392
			82	3,909		7,481	4,896
315	1,847		8			2,996	3,742
83	(56)		41	296	85	1,809	1,544
4			5	27	130	22,547	27,422
25	19	1,412	172	4,806		14,287	13,910
301			490	67	5	5,449	7,609
2,940	1,810	1,412	1,001	9,105	1,156	123,731	128,515
6	2,790		13			2,822	3,999
3,367		1,014	319	8,284		74,926	71,753
						9,151	8,721
			80		1,512	1,592	88
						11,241	11,789
				1,747		21,890	31,442
						330	320
3,373	2,790	1,014	412	10,031	1,512	121,952	128,112
(433)	(980)	398	589	(926)	(356)	1,779	403
	1,200			41		1,241	39
(478)			(14)		(80)	(572)	
(478)	1,200		(14)	41	(80)	669	39
(911)	220	398	575	(885)	(436)	2,448	442
4,119	(321)	2,376	3,909	1,191		51,774	48,931
						585	940
847				145	4,103	5,808	7,073
						(674)	(5,612)
4,055	(101)	2,774	4,484	451	3,667	59,941	51,774

COUNTY OF CONTRA COSTA

ROAD SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Use of money and property	$ 505	721	216	344
Aid from other governmental agencies	19,255	15,899	(3,356)	17,480
Charges for current services	3,099	2,131	(968)	4,685
Other revenue	329	58	(271)	459
Total Revenues	23,188	18,809	(4,379)	22,968
Expenditures:				
Public Ways and Facilities				
Services and supplies	25,617	17,362	8,255	23,274
Other charges	1,067	287	780	646
Fixed assets	528	305	223	322
Total Public Ways and Facilities	27,212	17,954	9,258	24,242
Total Expenditures	27,212	17,954	9,258	24,242
Revenues over (under) expenditures	(4,024)	855	4,879	(1,274)
Fund Balance at Beginning of Year	10,968	10,968		7,096
Adjustment to fund balance				18
Residual equity transfers in		10	10	5,128
Fund Balance at End of Year	$ 6,944	11,833	4,889	10,968

COUNTY OF CONTRA COSTA

LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 9,815	8,161	(1,654)	10,644
Use of money and property	30	43	13	44
Aid from other governmental agencies	726	686	(40)	853
Charges for current services	301	679	378	313
Other revenue	94	2,756	2,662	132
Total Revenues	10,966	12,325	1,359	11,986
Expenditures:				
General Government				
Fixed assets	13	13		20
Total General Government	13	13		20
Education				
Salaries and benefits	7,941	7,648	293	7,580
Services and supplies	3,474	3,175	299	3,804
Other charges	1		1	363
Fixed assets	369	60	309	22
Expenditure transfers		(24)	24	(16)
Total Education	11,785	10,859	926	11,753
Total Expenditures	11,798	10,872	926	11,773
Revenues over (under) expenditures	(832)	1,453	2,285	213
Fund Balance at Beginning of Year	1,248	1,248		1,035
Residual equity transfers in		36	36	
Fund Balance at End of Year	$ 416	2,737	2,321	1,248

COUNTY OF CONTRA COSTA

FIRE PROTECTION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 43,918	47,093	3,175	46,702
Licenses, permits and franchise fees	155	259	104	197
Use of money and property	53	34	(19)	59
Aid from other governmental agencies	470	1,175	705	1,219
Charges for current services	1,671	2,012	341	1,522
Other revenue	477	365	(112)	709
Total Revenues	46,744	50,938	4,194	50,408
Expenditures:				
Public Protection				
Salaries and benefits	45,387	43,616	1,771	42,796
Services and supplies	7,117	5,234	1,883	6,562
Other charges	349	346	3	110
Fixed assets	1,450	490	960	1,362
Total Public Protection	54,303	49,686	4,617	50,830
Revenues over (under) expenditures	(7,559)	1,252	8,811	(422)
Fund Balance at Beginning of Year	8,146	8,146		8,568
Fund Balance at End of Year	$ 587	9,398	8,811	8,146

COUNTY OF CONTRA COSTA

HEALTH AND SANITATION SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance – Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 3,475	4,573	1.098	
Fines, forfeitures and penalties	918	826	(92)	1,150
Use of money and property	20	63	43	183
Aid from other governmental agencies	3,603	3,558	(45)	4,563
Charges for current services	1,219	1,187	(32)	1,654
Total Revenues	9,235	10,207	972	7,550
Expenditures:				
Health and Sanitation				
Salaries and benefits	191	191		
Services and supplies	9,688	8,714	974	7,735
Other charges	251	245	6	986
Fixed assets	589	1	588	
Total Health and Sanitation	10,719	9,151	1,568	8,721
Revenues over (under) expenditures	(1,484)	1,056	2,540	(1,171)
Fund Balance at Beginning of Year	1,099	1,099		2,766
Adjustment to fund balance		4	4	4
Residual equity transfer in		666	666	
Residual equity transfer out		(1)	(1)	(500)
Fund Balance at End of Year	$ (385)	2,824	3,209	1,099

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE–BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 2,513	2,450	(63)	4,884
Licenses, permits and franchise fees	10	15	5	14
Use of money and property	192	257	65	191
Aid from other governmental agencies	2,067	918	(1,149)	2,227
Charges for current services	566	1,683	1,117	1,432
Other revenue	25	26	1	170
Total Revenues	5,373	5,349	(24)	8,918
Expenditures:				
Public Protection				
Services and supplies	2,371	2,370	1	1,930
Other charges	51	59	(8)	48
Fixed assets		23	(23)	
Reserves	122		122	
Total Public Protection	2,544	2,452	92	1,978
Education				
Services and supplies	340	339	1	3
Other charges	43	43		33
Total Education	383	382	1	36
Public Ways and Facilities				
Salaries and benefits				134
Services and supplies	2,387	1,176	1,211	2,807
Other charges	768	734	34	1,938
Fixed assets	390	279	111	1,413
Total Public Ways and Facilities	3,545	2,189	1,356	6,292

COUNTY OF CONTRA COSTA

SERVICE AREAS SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance– Favorable (Unfavorable)	1991–92 Actual
Recreation and Culture				
Services and supplies	198	174	24	109
Other charges	141	6	135	200
Fixed assets	2,011	150	1,861	11
Total Recreation and Culture	2,350	330	2,020	320
Total Expenditures	8,822	5,353	3,469	8,626
Revenues over (under) expenditures	(3,449)	(4)	3,445	292
Fund Balance at Beginning of Year	8,544	8,544		13,363
Adjustment to fund balance				1
Residual equity transfers in		1	1	
Residual equity transfers out		(673)	(673)	(5,112)
Fund Balance at End of Year	$ 5,095	7,868	2,773	8,544

COUNTY OF CONTRA COSTA

FLOOD CONTROL SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance – Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 3,833	3,534	(299)	4,138
Licenses, permits and franchise fees	2,669	3,216	547	1,153
Use of money and property	192	242	50	352
Aid from other governmental agencies	500	145	(355)	948
Charges for current services	290	161	(129)	383
Other revenue	3,668	1,381	(2,287)	2,686
Total Revenues	11,152	8,679	(2,473)	9,660
Expenditures:				
Public Protection				
Salaries and benefits				1
Services and supplies	10,101	6,196	3,905	7,665
Other charges	5,784	3,455	2,329	1,460
Fixed assets	245	153	92	63
Total Public Protection	16,130	9,804	6,326	9,189
Revenues over (under) expenditures	(4,978)	(1,125)	3,853	471
Fund Balance at Beginning of Year	10,495	10,495		9,107
Adjustment to fund balance		581	581	917
Fund Balance at End of Year	$ 5,517	9,951	4,434	10,495

COUNTY OF CONTRA COSTA

LAW ENFORCEMENT SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance – Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 2,213	2,212	(1)	2,814
Fines, forfeitures and penalties	333	315	(18)	332
Use of money and property	35	83	48	124
Aid from other governmental agencies		4	4	98
Charges for current services		25	25	48
Other revenue	327	301	(26)	555
Total Revenues	2,908	2,940	32	3,971
Expenditures:				
General Government				
Services and supplies	77	6	71	9
Total General Government	77	6	71	9
Public Protection				
Salaries and benefits	261	221	40	119
Services and supplies	4,576	2,712	1,864	2,628
Other charges	512	32	480	135
Fixed assets	498	402	96	141
Total Public Protection	5,847	3,367	2,480	3,023
Total Expenditures	5,924	3,373	2,551	3,032
Revenues over (under) expenditures	(3,016)	(433)	2,583	939
Other Financing Sources (Uses):				
Operating transfers in				39
Operating transfers out		(478)	(478)	
Total Other Financing Sources (Uses)		(478)	(478)	39
Revenues over (under) expenditures and other financing sources (uses)	(3,016)	(911)	2,105	978
Fund Balance at Beginning of Year	4,119	4,119		3,141
Residual equity transfer in		847	847	
Fund Balance at End of Year	$ 1,103	4,055	2,952	4,119

COUNTY OF CONTRA COSTA

COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Fines, forfeitures and penalties	$ 2,300	1,847	(453)	2,258
Use of money and property	12	(56)	(68)	23
Charges current service		19	19	295
Total Revenues	2,312	1,810	(502)	2,576
Expenditures:				
General Government				
Services and supplies	2,748	2,416	332	2,527
Other charges				155
Fixed assets	440	374	66	1,234
Total General Government	3,188	2,790	398	3,916
Revenues over (under) expenditures	(876)	(980)	(104)	(1,340)
Other Financing Sources (Uses):				
Operating transfers in	1,200	1,200		
Total Other Financing Sources (Uses)	1,200	1,200		
Revenues over (under) expenditures and other financing sources (uses)	324	220	(104)	(1,340)
Fund Balance at Beginning of Year	(321)	(321)		1,019
Fund Balance at End of Year	$ 3	(101)	(104)	(321)

COUNTY OF CONTRA COSTA

RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Charges for current services	$ 821	1,412	591	1,190
Total Revenues	821	1,412	591	1,190
Expenditures:				
Public Protection:				
Salaries and benefits	619	613	6	242
Services and supplies	1,698	192	1,506	202
Fixed assets	223	209	14	223
Total Public Protection	2,540	1,014	1,526	667
Revenues over (under) expenditures	(1,719)	398	2,117	523
Fund Balance at Beginning of Year	2,376	2,376		1,853
Fund Balance at End of Year	$ 657	2,774	2,117	2,376

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 208	203	(5)	210
Licenses, permits and franchise fees	91	82	(9)	85
Fines, forfeitures and penalties	6	8	2	2
Use of money and property	3	41	38	89
Aid from other governmental agencies		5	5	5
Charges for current services	199	172	(27)	173
Other revenue		490	490	2,838
Total Revenues	507	1,001	494	3,402
Expenditures:				
General Goverment				
Services and supplies	215	13	202	54
Public Protection				
Services and supplies	654	319	335	334
Fixed assets	10		10	
Total Public Protection	664	319	345	334
Public Assistance				
Services and supplies	2,560	80	2,480	88
Total Expenditures	3,439	412	3,027	476
Revenues over (under) expenditures	(2,932)	589	3,521	2,926

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Other Financing Sources (Uses):				
Operating transfers out	(14)	(14)		
Total Other Financing Sources (Uses)	(14)	(14)		
Revenues over (under) expenditures and other financing sources (uses)	(2,946)	575	3,521	2,926
Fund Balance at Beginning of Year	3,909	3,909		983
Fund Balance at End of Year	$ 963	4,484	3,521	3,909

COUNTY OF CONTRA COSTA

LAND DEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance – Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Licenses, permits and franchise fees	$ 4,791	3,909	(882)	3,447
Use of money and property	20	296	276	135
Aid from other governmental agencies		27	27	29
Charges for current services	5,268	4,806	(462)	2,215
Other revenue	41	67	26	60
Total Revenues	10,120	9,105	(1,015)	5,886
Expenditures:				
Public Protection				
Salaries and benefits	2,534	2,245	289	1,910
Services and supplies	6,438	6,005	433	3,712
Other charges	37		37	
Fixed assets	135	51	84	115
Expenditure transfers	(11)	(17)	6	(5)
Total Public Protection	9,133	8,284	849	5,732
Public Ways and Facilities				
Services and supplies	2,006	1,951	55	1,446
Expenditure transfers		(204)	204	(538)
Total Public Ways and Facilities	2,006	1,747	259	908
Total Expenditures	11,139	10,031	1,108	6,640
Revenues over (under) expenditures	(1,019)	(926)	93	(754)
Other Financing Sources (Uses):				
Operating transfers in	41	41		
Total Other Financing Sources (Uses)	41	41		
Revenues over (under) expenditures and other financing uses	(978)	(885)	93	(754)
Fund Balance at Beginning of Year	1,191	1,191		
Residual equity transfers in		145	145	1,945
Fund Balance at End of Year	$ 213	451	238	1,191

COUNTY OF CONTRA COSTA

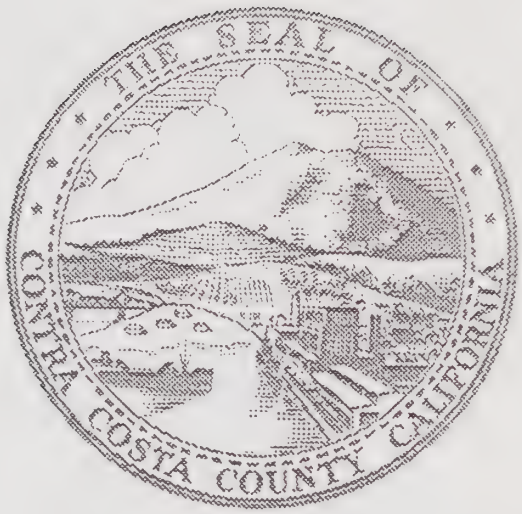
REDEVELOPMENT AGENCY SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance – Favorable (Unfavorable)	1991–92 * Actual
Revenues:				
Taxes	$ 735	936	201	
Use of money and property	37	85	48	
Aid from other governmental agencies	217	130	(87)	
Other revenue	3,259	5	(3,254)	
Total Revenues	4,248	1,156	(3,092)	
Expenditures:				
Public Assistance				
Services and supplies	1,199	1,171	28	
Other charges	1,263	341	922	
Fixed assets	2,965		2,965	
Total Public Assistance	5,427	1,512	3,915	
Revenues over (under) expenditures	(1,179)	(356)	823	
Other Financing Sources (Uses):				
Operating transfers out		(80)	(80)	
Total Other Financing Sources (Uses)		(80)	(80)	
Revenues over (under) expenditures and other financing sources (uses)	(1,179)	(436)	743	
Fund Balance at Beginning of Year				
Residual equity transfers in		4,103	4,103	
Fund Balance at End of Year	$ (1,179)	3,667	4,846	

* Redevelopment Agency previously consolidated and reported within Capital Projects Funds.


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

DEBT SERVICE FUNDS

SANITATION BONDS

To accumulate monies for payment of $540,000 in serial bonds, 6.00 percent, $40,000–$120,000 annual installments, with the last installment due in 1998. Financing is provided by specific property tax levies and user charges.

RECREATION AND PARK BONDS

To accumulate monies for payment of $4,485,000 in serial bonds, 7.2 to 7.5 percent, $65,000–$540,000 annual installments, with the last installment due in 2004. Financing is provided by specific property tax levies.

STORM DRAINAGE BONDS

To accumulate monies for payment of $60,000 in serial bonds, 4.25 percent, $5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

PUBLIC FACILITIES CORPORATION

The Contra Costa County Public Facilities Corporation assists the County in financing various public buildings and facilities by issuing certificates of participation serviced by rental paid by the County for use of the facilities.

REDEVELOPMENT AGENCY

To accumulate resources for payment of $1,200,000 in notes payable, 9.00 percent, with full amount of principal due by February 1, 1997, and $29,315,000 in Tax Allocation Revenue Bonds, average interest rate of 7.02 percent, $295,000–15,000,000 annual installments with the final installment due in 2023. In previous years, all Redevelopment Agency activities were consolidated and reported within the Capital Projects fund type.

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporation	RDA	Totals 1993	Totals 1992
Assets							
Cash and investments	$	7		10,039	745	10,791	9,795
Accounts receivable	13	1			217	231	3
Total Assets	$ 13	8		10,039	962	11,022	9,798
Liabilities and Fund Equity							
Liabilities:							
Accounts payable					857	857	141
Fund Equity:							
Fund Balance–Reserved:							
Debt service	13	8		10,039	105	10,165	9,657
Total Liabilities and Fund Equity	$ 13	8		10,039	962	11,022	9,798

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporation	RDA	Totals 1993	Totals 1992
Revenues:							
Taxes	$ 136	539	7		1,455	2,137	689
Use of money and property				9,322	564	9,886	7,116
Aid from other governmental agencies		13				13	14
Total Revenues	136	552	7	9,322	2,019	12,036	7,819
Expenditures:							
Debt service:							
Principal	90	225	5	3,420		3,740	3,920
Interest	38	342	3	6,478	2,138	8,999	4,583
Capital outlay		1		4,305		4,306	2,170
Total Expenditures	128	568	8	14,203	2,138	17,045	10,673
Excess (deficiency) of revenues over (under) expenditures	8	(16)	(1)	(4,881)	(119)	(5,009)	(2,854)
Other Financing Sources (Uses):							
Operating transfers in				674	224	898	674
Proceeds from issuance of debt				4,619		4,619	38,716
Retirement of debt							(28,946)
Total Other Financing Sources (Uses)				5,293	224	5,517	10,444
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	8	(16)	(1)	412	105	508	7,590
Fund Balances at Beginning of Year	5	24	1	9,627		9,657	3,890
Residual equity transfers out							(1,823)
Fund Balances at End of Year	$ 13	8		10,039	105	10,165	9,657

COUNTY OF CONTRA COSTA

SANITATION DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE–BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 122	136	14	117
Use of money and property				74
Total Revenues	122	136	14	191
Expenditures:				
Debt service:				
Principal	90	90		85
Interest	38	38		137
Total Expenditures	128	128		222
Revenues over (under) expenditures	(6)	8	14	(31)
Fund Balance at Beginning of Year	5	5		1,859
Residual equity transfers out				(1,823)
Fund Balance at End of Year	$ (1)	13	14	5

COUNTY OF CONTRA COSTA

RECREATION AND PARK DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance– Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 547	539	(8)	564
Aid from other governmental agencies		13	13	14
Total Revenues	547	552	5	578
Expenditures:				
Debt Service:				
Principal	225	225		210
Interest	342	342		362
Capital outlay	5	1	4	
Total Expenditures	572	568	4	572
Revenues over (under) expenditures	(25)	(16)	9	6
Fund Balance at Beginning of Year	24	24		18
Fund Balance at End of Year	$ (1)	8	9	24

COUNTY OF CONTRA COSTA

STORM DRAINAGE DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance – Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 7	7		8
Total Revenues	7	7		8
Expenditures:				
Debt service:				
Principal	5	5		5
Interest	3	3		3
Total Expenditures	8	8		8
Excess (deficiency) of revenues over (under) expenditures	(1)	(1)		
Fund Balances at Beginning of Year	1	1		1
Fund Balances at End of Year	$			1

COUNTY OF CONTRA COSTA

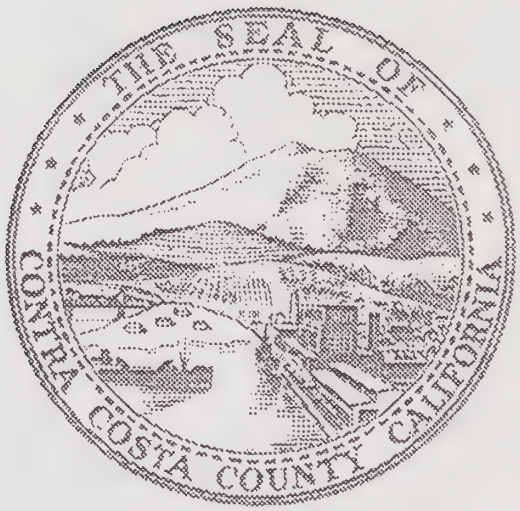
REDEVELOPMENT AGENCY DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance–Favorable (Unfavorable)	1991–92 * Actual
Revenues:				
Taxes	$ 1,387	1,455	68	
Use of money and property		564	564	
Total Revenues	1,387	2,019	632	
Expenditures:				
Debt service:				
Interest	1,387	2,138	(751)	
Revenues over (under) expenditures		(119)	(119)	
Other Financing Sources (Uses):				
Operating transfers in		224	224	
Revenues and other financing sources over (under) expenditures and other financing uses		105	105	
Fund Balances at Beginning of Year				
Fund Balance at End of Year	$	105	105	

* Redevelopment Agency previously consolidated and reported within the Capital Projects Funds.


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

CAPITAL PROJECTS FUNDS

REDEVELOPMENT AGENCY

The Redevelopment Agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

WEST COUNTY JAIL

This fund was established to account for construction of a 560 bed jail in Richmond. Construction is financed by an estimated $36 million from the State and $12 million from the County.

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

	Redevelopment	West County	Totals 1993	Totals 1992
Assets				
Cash and investments	$ 23,507	1,065	24,572	27,770
Land held for resale				2,413
Accounts receivable and accrued revenue	173		173	369
Due from other funds	294	5	299	663
Prepaid items and deposits				9,241
Total Assets	$ 23,974	1,070	25,044	40,456
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	40	176	216	9,498
Due to other funds	142	4	146	149
Advances from other funds	10		10	752
Deferred revenue and credits	56		56	
Total Liabilities	248	180	428	10,399
Fund Equity:				
Fund Balance – Reserved:				
Reserved for:				
Encumbrances	162		162	999
Land held for sale				2,413
Prepaid items and deposits				166
Redevelopment projects	11,620		11,620	
Debt service				12,212
Total Fund Balance – Reserved	11,782		11,782	15,790
Fund Balance – Unreserved:				
Designated for future use	11,944		11,944	12,219
Undesignated		890	890	2,048
Total Fund Balance – Unreserved	11,944	890	12,834	14,267
Total Fund Balance	23,726	890	24,616	30,057
Total Liabilities and Fund Equity	$ 23,974	1,070	25,044	40,456

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

	Redevelopment Agency	West County Jail	Totals 1993	Totals 1992
Revenues:				
Taxes	$ 2,222		2,222	3,299
Licenses, permits and franchise fees				418
Use of money and property	685	24	709	2,033
Aid from other governmental agencies	18		18	1,201
Charges for current services	7		7	220
Other revenue	10		10	
Total Revenues	2,942	24	2,966	7,171
Expenditures:				
Capital outlay	2,864	1,296	4,160	4,812
Revenues over (under) expenditures	78	(1,272)	(1,194)	2,359
Other Financing Sources (Uses):				
Operating transfers in				3,415
Operating transfers out	(144)		(144)	
Proceeds from issuance of debt				29,642
Retirement of debt				(7,275)
	(144)		(144)	25,782
Revenues and other sources over (under) expenditures and other financing (uses)	(66)	(1,272)	(1,338)	28,141
Fund Balances at Beginning of Year	27,895	2,162	30,057	1,916
Residual equity transfer out	(4,103)		(4,103)	
Fund Balance at End of Year	$ 23,726	890	24,616	30,057

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance– Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Taxes	$ 1,978	2,222	244	3,299
Licenses, permits and franchise fees				418
Use of money and property	386	685	299	384
Aid from other governmental agencies	175	18	(157)	248
Charges for current services		7	7	220
Other revenue	3,735	10	(3,725)	
Total Revenues	6,274	2,942	(3,332)	4,569
Expenditures:				
Capital Outlay:				
Salaries and benefits	9	8	1	7
Services and supplies	4,707	861	3,846	1,111
Other charges	2,237	1,914	323	1,824
Fixed assets	123	81	42	23
Reserves	529		529	
Total Expenditures	7,605	2,864	4,741	2,965
Excess (deficiency) of revenues over (under) expenditures	(1,331)	78	1,409	1,604
Other Financing Sources (Uses):				
Operating transfers out		(144)	(144)	
Proceeds from issuance of debt				29,642
Retirement of debt				(7,275)
Total Other Financing Sources (Uses)		(144)	(144)	22,367
Revenues and other sources over (under) expenditures and other financing (uses)	(1,331)	(66)	1,265	23,971
Fund Balances at Beginning of Year	27,895	27,895		3,924
Residual equity transfer out		(4,103)	(4,103)	
Fund Balance at End of Year	$ 26,564	23,726	(2,838)	27,895

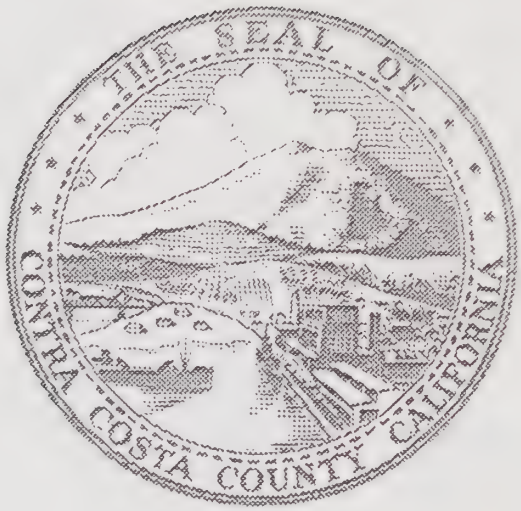
COUNTY OF CONTRA COSTA

WEST COUNTY JAIL CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1993

(In Thousands)

	1992–93			
	Budget	Actual	Variance – Favorable (Unfavorable)	1991–92 Actual
Revenues:				
Use of money and property	$	24	24	1,649
Aid from other governmental agencies				953
Total Revenues		24	24	2,602
Expenditures:				
Capital Outlay:				
Salaries and benefits	30		30	
Services and supplies	65	17	48	
Fixed assets	1,378	1,279	99	1,847
Total Expenditures	1,473	1,296	177	1,847
Revenues over (under) expenditures	(1,473)	(1,272)	201	755
Other Financing Sources (Uses):				
Operating transfers in				3,415
Total Other Financing Sources (Uses)				3,415
Revenues and other sources over (under) expenditures and other financing uses	(1,473)	(1,272)	201	4,170
Fund Balance at Beginning of Year	2,162	2,162		(2,008)
Fund Balance at End of Year	$ 689	890	201	2,162


SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

ENTERPRISE FUNDS

AIRPORT

This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities and construction of Byron Airport. Revenues include receipts under rental and lease arrangements involving County airport facilities, and state and federal aid.

EMPLOYEE FITNESS CENTER

This fund accounts for the operations of the fitness center in providing facilities and instruction to promote employee fitness. Financing is provided by user fees.

COUNTY HOSPITAL

This fund was established to account for operations of the County hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi–Cal, Short–Doyle, etc.

HEALTH MAINTENANCE ORGANIZATION

This fund accounts for operations of the County's prepaid health plan. Revenues are primarily capitation payments by Medicare and Medi–Cal and premiums by private citizens. The bulk of medical services required by the plan are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

MAJOR RISK MEDICAL INSURANCE

This fund accounts for operations of the County's participation in the State's newly created Major Risk Medical Insurance program which is funded through a combination of subscriber premiums and State funding from tobacco tax monies.

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 1993

(With 1992 comparative totals)

(In Thousands)

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Totals 1993	Totals 1992
Assets							
Cash and investments	$		124,328	5,310	155	129,793	132,906
Accounts receivable and accrued revenue	3,449	9	7,512	598		11,568	14,595
Inventories	7		772			779	786
Due from other funds	485	1	13,118	3,625	7	17,236	21,813
Prepaid items and deposits		8	749	83		840	400
Fixed assets, net	19,135	76	20,779	107		40,097	29,772
Total Assets	$ 23,076	94	167,258	9,723	162	200,313	200,272
Liabilities and Fund Equity							
Liabilities:							
Accounts payable and accrued liabilities	4,256	182	10,791	1,365	15	16,609	12,829
Employee benefits payable	50		3,150	81		3,281	3,008
Due to other funds	113	19	5,164	5,843	14	11,153	23,204
Capital lease obligations			1,034	9		1,043	1,766
Cert. of participation, net			122,565			122,565	122,459
Advances from other funds			615			615	895
Deferred revenue and credits			9,761	64		9,825	9,883
Notes payable	1,785					1,785	1,381
Other non-current liabilities				1,031		1,031	
Total Liabilities	6,204	201	153,080	8,393	29	167,907	175,425
Fund Equity:							
Contributed capital	16,909		6,664	1,009		24,582	21,012
Retained earnings (deficit):							
Reserved for bond repayment			3,549			3,549	
Unreserved	(37)	(107)	3,965	321	133	4,275	3,835
Total retained earnings (deficit)	(37)	(107)	7,514	321	133	7,824	3,835
Total Fund Equity	16,872	(107)	14,178	1,330	133	32,406	24,847
Total Liabilities and Fund Equity	$ 23,076	94	167,258	9,723	162	200,313	200,272

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In thousands)

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Major Risk Medical Insurance	Totals 1993	Totals 1992
Operating Revenues:							
Charges for current services	$ 193	170	116,856	28,362	321	145,902	130,046
Operating Expenses:							
Salaries and employee benefits	888	6	77,904	1,919		80,717	73,658
Services and supplies	877	167	34,848	41,049	217	77,158	68,573
Other charges	114	1	4,370	1		4,486	15,599
Depreciation	500	12	2,104	31		2,647	2,277
Total Operating Expenses	2,379	186	119,226	43,000	217	165,008	160,107
Operating income (loss)	(2,186)	(16)	(2,370)	(14,638)	104	(19,106)	(30,061)
Nonoperating Revenues (Expenses):							
Interest income	1,437	5				1,442	1,244
Loss on disposal of fixed asset			(154)			(154)	
Income (Loss) Before Operating Transfers	(749)	(11)	(2,524)	(14,638)	104	(17,818)	(28,817)
Operating transfers in			16,253	14,969		31,222	29,023
Operating transfers out			(10,728)			(10,728)	(1,486)
Net Income (Loss)	(749)	(11)	3,001	331	104	2,676	(1,280)
Add depreciation on contributed capital	364					364	364
Increase (Decrease) in Retained Earnings	(385)	(11)	3,001	331	104	3,040	(916)
Retained Earnings (Deficit) at Beginning of the Year	308	(96)	3,604	(10)	29	3,835	4,746
Residual transfers in	40		82			122	
Retained earnings adjustment			827			827	5
Retained Earnings (Deficit) at Beginning of Year, as Restated	348	(96)	4,513	(10)	29	4,784	4,751
Retained Earnings (Deficit) at End of Year	$ (37)	(107)	7,514	321	133	7,824	3,835

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

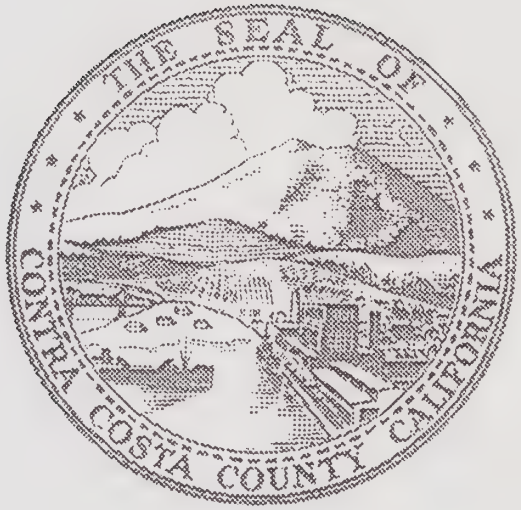
COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 1993

(In Thousands)

	Airport	Employee Fitness Center
Operating Income (Loss)	$ (2,186)	(16)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	500	12
Change in assets and liabilities:		
Decrease (increase) in accounts receivable and accrued revenue	(2,278)	(1)
Decrease (increase) in amounts due from other funds	(483)	1
Decrease (increase) in inventories	(7)	
Decrease (increase) in prepaid items and deposits		(8)
Increase (decrease) in accounts payable and accrued liabilities	3,593	36
Increase (decrease) in employee benefits payable	3	
Increase (decrease) in amounts due to other funds	53	
Increase (decrease) in deferred revenue and credits		
Increase (decrease) in advances from other funds		
Increase (decrease) in other non-current liabilities		
Net Cash Provided by (Used for) Operating Activities	(805)	24
Cash Flows from Noncapital Financing Activities:		
Operating transfers in		
Operating transfers out		
Net Cash Provided by (Used for) Noncapital Financing Activities		
Cash Flows from Capital and Related Financing Activities:		
Proceeds from (payments on) state loans	404	
Increase (decrease) in lease purchase obligations		(29)
Proceeds from (payments on) certificates of participation		
Transfer of fixed assets (to) from other funds		
Capital contributions	3,974	
Acquisitions of fixed assets, net of loss on disposal of fixed assets	(5,010)	
Net Cash Provided by (Used for) Capital and Related Financing Activities	(632)	(29)
Cash Flows from Investing Activities:		
Interest income	1,437	5
Net Cash Provided by (Used for) by Investing Activities	1,437	5
Net increase (decrease) in cash and cash equivalents		
Cash and Cash Equivalents – July 1, 1992		
Prior period adjustment		
Cash and Cash Equivalents – June 30, 1993	$	
Noncash Investing, Capital and Financing Activities:		
Fixed assets acquired through lease purchase	$	
Capitalized interest	$	

County Hospital	Health Maintenance Organization	Major Risk Medical	Totals 1993	Totals 1992
(2,370)	(14,638)	104	(19,106)	(30,061)
2,104	31		2,647	2,277
4,828	478		3,027	(2,676)
2,086	2,980	(7)	4,577	(13,026)
14			7	(48)
(429)	(3)		(440)	(287)
538	(402)	15	3,780	2,213
264	6		273	213
(15,124)	578	14	(14,479)	15,209
2,276	94		2,370	2,219
(280)			(280)	
	1,031		1,031	
(6,093)	(9,845)	126	(16,593)	(23,967)
16,253	14,969		31,222	29,023
(10,728)			(10,728)	(1,486)
5,525	14,969		20,494	27,537
			404	288
(668)	(15)		(712)	(205)
				122,434
				(9)
			3,974	1,783
(7,937)	(2)		(12,949)	(6,959)
(8,605)	(17)		(9,283)	117,332
			1,442	1,244
			1,442	1,244
(9,173)	5,107	126	(3,940)	122,146
132,674	203	29	132,906	10,760
827			827	
124,328	5,310	155	129,793	132,906
12			12	854
1,270			1,270	957


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance
Employee Medical Insurance
Long Term Disability Insurance (Management Employees)
Workers' Compensation Insurance:
    County General
    Fire Protection
Automotive Liability Insurance
Public (General) Liability Insurance
State Unemployment Insurance
Medical Liability Insurance
Special District Property Insurance

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long–Term Disability Insurance	Workers' Compensation Insurance County General
Assets				
Cash and investments	$ 842	2,714	3,153	23,267
Accounts receivable and accrued revenue	4	12	57	680
Due from other funds				1
Total Assets	$ 846	2,726	3,210	23,948
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	470	2,230	345	25,945
Due to other funds	52	52	5	606
Total Liabilities	522	2,282	350	26,551
Fund Equity:				
Retained earnings (deficit)	324	444	2,860	(2,603)
Total Liabilities and Fund Equity	$ 846	2,726	3,210	23,948

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1993	Totals 1992
5,660	96	15,821	937	5,900	1,253	59,643	55,594
118				12		883	982
	18	35		1,009		1,063	4,367
5,778	114	15,856	937	6,921	1,253	61,589	60,943
3,608	1,578	18,063	222	7,565		60,026	52,653
91	18	116	5	33	1	979	1,928
3,699	1,596	18,179	227	7,598	1	61,005	54,581
2,079	(1,482)	(2,323)	710	(677)	1,252	584	6,362
5,778	114	15,856	937	6,921	1,253	61,589	60,943

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1993

(With comparative totals for June 30, 1992)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating Revenues:				
Charges for current services	$ 4,157	13,566	496	8,389
Operating Expenses:				
Salaries and employee benefits			295	(6)
Services and supplies	321	1,515	31	1,266
Benefit and claim payments	3,459	13,593	(10)	10,167
Total Operating Expenses	3,780	15,108	316	11,427
Operating income (loss)	377	(1,542)	180	(3,038)
Nonoperating Revenues (Expenses):				
Interest income	7	91	91	734
Income (Loss) Before Operating Transfers	384	(1,451)	271	(2,304)
Operating transfers in				
Operating transfers out				
Net Income (Loss)	384	(1,451)	271	(2,304)
Retained Earnings (Deficit) at Beginning of Year	(60)	1,895	2,589	(299)
Adjustment to fund balance				
Retained Earnings (Deficit) at Beginning of Year as Restated	(60)	1,895	2,589	(299)
Retained Earnings (Deficit) at the End of the Year	$ 324	444	2,860	(2,603)

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1993	Totals 1992
1,529	219	4,907	85	1,011	139	34,498	34,408
						289	94
189	144	1,624	51	550	35	5,726	6,458
1,941	1,050	2,537	874	2,217	118	35,946	28,872
2,130	1,194	4,161	925	2,767	153	41,961	35,424
(601)	(975)	746	(840)	(1,756)	(14)	(7,463)	(1,016)
152	12	327	40	192	39	1,685	2,560
(449)	(963)	1,073	(800)	(1,564)	25	(5,778)	1,544
	500					500	
		(500)				(500)	
(449)	(463)	573	(800)	(1,564)	25	(5,778)	1,544
2,528	(1,019)	(2,896)	1,510	887	1,227	6,362	4,838
							(20)
2,528	(1,019)	(2,896)	1,510	887	1,227	6,362	4,818
2,079	(1,482)	(2,323)	710	(677)	1,252	584	6,362

COUNTY OF CONTRA COSTA

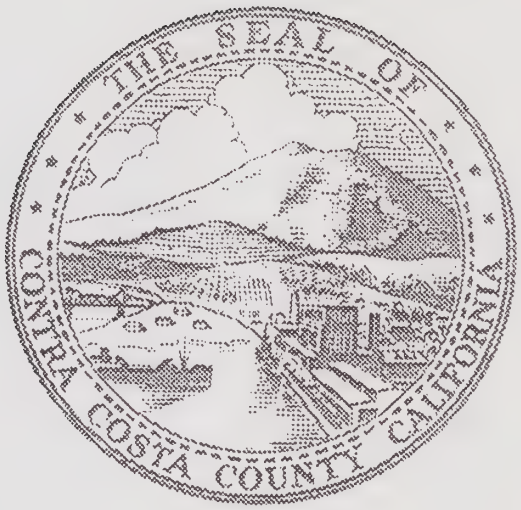
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 1993

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating Income (Loss)	$ 377	(1,542)	180	(3,038)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Decrease (increase) in accounts receivable and accrued revenue	(4)	12	(1)	25
Decrease (increase) in amounts due from other funds		589		10
Increase (decrease) in accounts payable and accrued liabilities	(138)	328		3,140
Increase (decrease) in amounts due to other funds		(760)	3	(325)
Net Cash Provided by (Used for) Operating Activities	235	(1,373)	182	(188)
Cash Flows from Noncapital Financing Activities:				
Operating transfers in				
Operating transfers out				
Net Cash Provided by (Used for) Noncapital Financing Activities				
Cash Flows from Investing Activities:				
Interest income	7	91	91	734
Net increase (decrease) in cash and cash equivalents	242	(1,282)	273	546
Cash and Cash Equivalents – July 1, 1992	600	3,996	2,880	22,721
Prior period income adjustment				
Cash and Cash Equivalents – June 30, 1993	$ 842	2,714	3,153	23,267

Workers' Compensation Insurance Fire Protection	Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1993	Totals 1992
(601)	(975)	746	(840)	(1,756)	(14)	(7,463)	(1,016)
1			75	(12)	3	99	(469)
	8	1,997		700		3,304	(3,074)
436	141	1,613	1	1,858	(6)	7,373	6,215
81	6	24	1	20	1	(949)	785
(83)	(820)	4,380	(763)	810	(16)	2,364	2,441
	500					500	
		(500)				(500)	
	500	(500)					
152	12	327	40	192	39	1,685	2,560
69	(308)	4,207	(723)	1,002	23	4,049	5,001
5,591	404	11,614	1,660	4,898	1,230	55,594	50,613
							(20)
5,660	96	15,821	937	5,900	1,253	59,643	55,594


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

FIDUCIARY FUNDS

PENSION TRUST FUND

EMPLOYEES' RETIREMENT ASSOCIATION

This fund, which is under the control of the Board of Retirement, accumulates contributions from the County and its employees, and earnings from the fund's investments. Disbursements are made from the fund for retirement allowances, disability and death benefits, and administrative expenses. This fund includes all assets of the retirement association.

AGENCY FUNDS

TAX LOSSES RESERVE

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax–deeded property.

UNAPPORTIONED TAXES

These funds account for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOLS AND SPECIAL DISTRICTS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCY FUNDS

These funds account for assets held by the County as an agent for individuals, private organizations, and other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds and flow through funds for federal and state projects.

COUNTY OF CONTRA COSTA

FIDUCIARY FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1993*

(With comparative totals for June 30, 1992)

(In Thousands)

	Agency Funds				Pension Trust Fund	Totals	
	Tax Losses Reserve	Unapportioned Taxes	Schools & Special Districts	Other Agency	Employees' Retirement Assoc.*	1993	1992
Assets							
Cash and investments	$ 26,011		436,888	144,296	948,732	1,555,927	1,489,469
Accounts receivable and accrued revenue		5,269		11,082	8,910	25,261	25,054
Due from other funds	3,114	7,371	18,183	3,386	2,457	34,511	70,481
Taxes receivable		70,640				70,640	71,799
Advances to other funds			3,000	25		3,025	60
Prepaid items and deposits					48	48	53
Other assets					104	104	128
Total Assets	$ 29,125	83,280	458,071	158,789	960,251	1,689,516	1,657,044
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding			48,238	13,074		61,312	78,292
Accounts payable and accrued liabilities	29	5,358		2,336	21,523	29,246	41,510
Employee benefits payable					38	38	31
Due to other funds	54	12,471	19,992	22,933		55,450	85,587
Obligations under reverse repurchase agreements					10,733	10,733	
Unapportioned taxes		65,451				65,451	61,117
Tax loss guarantees	29,042					29,042	
Due to other agencies and districts			389,841	60,733		450,574	520,767
Deferred compensation				59,713		59,713	47,452
Total Liabilities	29,125	83,280	458,071	158,789	32,294	761,559	834,756
Fund Equity:							
Retained Earnings-Reserved: Employee retirement benefits					927,957	927,957	822,288
Total Liabilities and Fund Equity	$ 29,125	83,280	458,071	158,789	960,251	1,689,516	1,657,044

* Pension Trust fund reported as of December 31, 1992.

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1993

(In Thousands)

	Balance June 30, 1992	Additions	Deductions	Balance June 30, 1993
Tax Losses Reserve:				
Assets				
Cash and investments	$ 23,837	7,359	5,185	26,011
Due from other funds	2,761	3,114	2,761	3,114
	$ 26,598	10,473	7,946	29,125
Liabilities				
Accounts payable and accrued liabilities		29		29
Due to other funds	39	54	39	54
Tax loss guarantees	26,559	7,712	5,229	29,042
	$ 26,598	7,795	5,268	29,125
Unapportioned Taxes:				
Assets				
Accounts receivable and accrued revenue	4,647	164,393	163,771	5,269
Due from other funds	11,592	151,631	155,852	7,371
Unsecured taxes receivable	71,799	1,230,916	1,232,075	70,640
	$ 88,038	1,546,940	1,551,698	83,280
Liabilities				
Accounts payable and accrued liabilities	9,974	56,784	61,400	5,358
Due to other funds	16,947	157,006	161,482	12,471
Unapportioned taxes	61,117	1,901,668	1,897,334	65,451
	$ 88,038	2,115,458	2,120,216	83,280

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1993

(In Thousands)

	Balance June 30, 1992	Additions	Deductions	Balance June 30, 1993
Schools and Special Districts:				
Assets				
Cash and investments	$ 503,606	4,180,960	4,247,678	436,888
Due from other funds	43,070	20,410	45,297	18,183
Advances to other funds		3,000		3,000
	$ 546,676	4,204,370	4,292,975	458,071
Liabilities				
Warrants outstanding	62,211	1,191,591	1,205,564	48,238
Due to other funds	41,858	22,154	44,020	19,992
Due to other agencies and districts	442,607	2,743,220	2,795,986	389,841
	$ 546,676	3,956,965	4,045,570	458,071
Other Agency:				
Assets				
Cash and investments	125,353	998,964	980,021	144,296
Accounts receivable and accrued revenue	9,410	8,673	7,001	11,082
Due from other funds	10,922	16,127	23,663	3,386
Advances to other funds	60	5	40	25
	$ 145,745	1,023,769	1,010,725	158,789
Liabilities				
Warrants outstanding	16,081	310,720	313,727	13,074
Accounts payable and accrued liabilities	3,868	413,723	415,255	2,336
Due to other funds	26,743	35,684	39,494	22,933
Due to other agencies and districts	51,601	347,116	337,984	60,733
Deferred compensation	47,452	59,713	47,452	59,713
	$ 145,745	1,166,956	1,153,912	158,789

COUNTY OF CONTRA COSTA

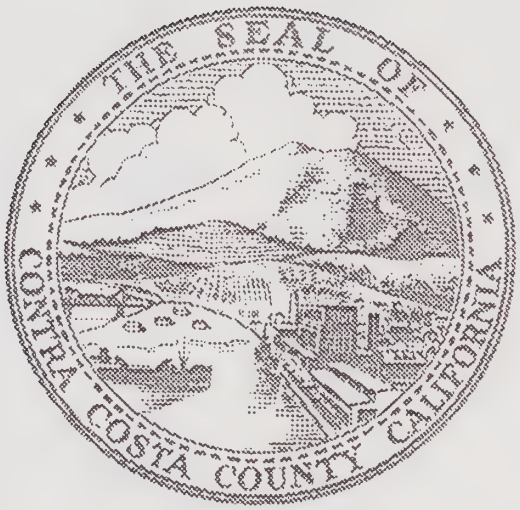
AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1993

(In Thousands)

	Balance June 30, 1992	Additions	Deductions	Balance June 30, 1993
Totals–Agency Funds:				
Assets				
Cash and investments	$ 652,796	5,187,283	5,232,884	607,195
Accounts receivable and accrued revenue	14,057	173,066	170,772	16,351
Due from other funds	68,345	191,282	227,573	32,054
Advances to other funds	60	3,005	40	3,025
Unsecured taxes receivable	71,799	1,230,916	1,232,075	70,640
	$ 807,057	6,785,552	6,863,344	729,265
Liabilities				
Warrants outstanding	78,292	1,502,311	1,519,291	61,312
Accounts payable and accrued liabilities	13,842	470,536	476,655	7,723
Due to other funds	85,587	214,898	245,035	55,450
Unapportioned taxes	61,117	1,901,668	1,897,334	65,451
Tax loss guarantees	26,559	7,712	5,229	29,042
Due to other agencies and districts	494,208	3,090,336	3,133,970	450,574
Deferred compensation	47,452	59,713	47,452	59,713
	$ 807,057	7,247,174	7,324,966	729,265


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets of the County other than those accounted for in enterprise, internal service and pension trust funds.

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS – BY SOURCE

JUNE 30, 1993

(In Thousands)

General Fixed Assets:

Land	$ 30,821
Buildings and improvements	189,124
Buildings and improvements–lease purchases	109,483
Equipment	64,113
Equipment–lease purchase	10,383
Total General Fixed Assets	$ 403,924

Investments in General Fixed Assets from:

General obligation bonds	7,856
Federal grants	6,106
State grants	52,062
General fund	256,156
Special revenue funds	81,594
Gifts	150
Total Investment in General Fixed Assets	$ 403,924

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY

JUNE 30, 1993

(In Thousands)

Function and Activity	Total	Land	Buildings & Improve–Ments	Building & Improvements Lease Purchase	Equip–ment	Equip–ment Lease Purchase
General Government						
Legislative & administrative	$ 705				659	46
Finance	1,347				1,133	214
Counsel	109				109	
Personnel	543				492	51
Elections	1,739				1,739	
Communications	3,041				1,254	1,787
Property management	9,411		1		8,637	773
Plant acquisition	266,844	25,552	133,311	106,582	669	730
Other general	4,211				3,583	628
Total General Government	287,950	25,552	133,312	106,582	18,275	4,229
Public Protection						
Judicial	3,939				3,384	555
Police protection	5,270				3,169	2,101
Detention & correction	38,482	1,492	30,931	2,582	1,804	1,673
Fire protection	35,854	2,452	12,154		21,248	
Flood control	1,295	177	24		1,094	
Protective inspection	1,103				1,103	
Other protection	1,042		91		844	107
Total Public Protection	86,985	4,121	43,200	2,582	32,646	4,436
Health and Sanitation						
Health	2,173		6		2,127	40
Hospital care	608	141			439	28
Sanitation	1,509		1,423		86	
Total Health and Sanitation	4,290	141	1,429		2,652	68
Public Assistance						
Assistance administration	2,170				1,934	236
Veterans services	18				18	
Other assistance	973				940	33
Total Public Assistance	3,161				2,892	269
Education						
Library services	6,459	349	4,836	319	599	356
Agricultural education	11				4	7
Total Education	6,470	349	4,836	319	603	363
Public Ways and Facilities	11,703	33	3,647		7,005	1,018
Recreation and Cultural Services	3,365	625	2,700		40	
Total General Fixed Assets	$ 403,924	30,821	189,124	109,483	64,113	10,383

COUNTY OF CONTRA COSTA

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

YEAR ENDED JUNE 30, 1993

(In Thousands)

Function and Activity	Balance July 1, 1992	Additions	Deletions	Transfers	Balance June 30, 1993
General Government					
Legislative & administrative	$ 623	81	38	39	705
Finance	1,349	243	98	(147)	1,347
Counsel	91	25	1	(6)	109
Personnel	495	80	41	9	543
Elections	1,336	559	156		1,739
Communications	3,026	15	19	19	3,041
Property management	9,512	746	839	(8)	9,411
Plant acquisition	260,947	13,876	7,979		266,844
Other general	3,974	603	360	(6)	4,211
Total General Government	281,353	16,228	9,531	(100)	287,950
Public Protection					
Judicial	3,266	780	170	63	3,939
Police protection	5,895	252	867	(10)	5,270
Detention & correction	38,434	50	60	58	38,482
Fire protection	35,606	1,894	1,646		35,854
Flood control	1,170	153	28		1,295
Protective inspection	949	337	183		1,103
Other protection	1,061	329	361	13	1,042
Total Public Protection	86,381	3,795	3,315	124	86,985
Health and Sanitation					
Health	2,177	93	102	5	2,173
Hospital care	575	81	43	(5)	608
Sanitation	8,608	97	7,196		1,509
Total Health and Sanitation	11,360	271	7,341		4,290
Public Assistance					
Assistance administration	2,131	131	96	4	2,170
Veterans services	18				18
Other assistance	1,020	44	83	(8)	973
Total Public Assistance	3,169	175	179	(4)	3,161
Education					
Library services	6,386	701	628		6,459
Agricultural education	11				11
Total Education	6,397	701	628		6,470
Public Ways and Facilities	11,498	747	522	(20)	11,703
Recreation and Cultural Services	3,732	896	1,263		3,365
Total General Fixed Assets	$ 403,890	22,813	22,779		403,924

STATISTICAL SECTION

COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	Taxes	Licenses, Permits & Franchise Fees	Fines, Forfeits & Penalties	Use of Money & Property	Aid from Other Governmental Agencies	Charges for Current Services	Other	Total
1984	$ 108,040	5,424	4,279	11,677	151,089	34,749	2,935	$ 318,193
1985	120,931	5,917	5,153	13,771	180,417	44,186	1,967	372,342
1986	138,492	7,783	5,741	16,491	190,421	48,090	5,643	412,661
1987	160,702	8,873	6,397	19,926	207,555	52,468	7,147	463,068
1988	169,497	10,528	6,685	17,971	212,063	63,298	4,428	484,470
1989	186,307	11,036	7,898	16,209	255,399	66,858	4,688	548,395
1990	203,116	10,831	9,115	25,609	299,724	81,983	11,821	642,199
1991	220,247	10,341	9,757	24,875	320,889	88,920	10,879	685,908
1992	232,044	9,464	7,179	24,592	360,239	95,658	24,884	754,060
1993	226,565	14,445	6,728	27,280	367,112	92,866	7,693	742,689

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION

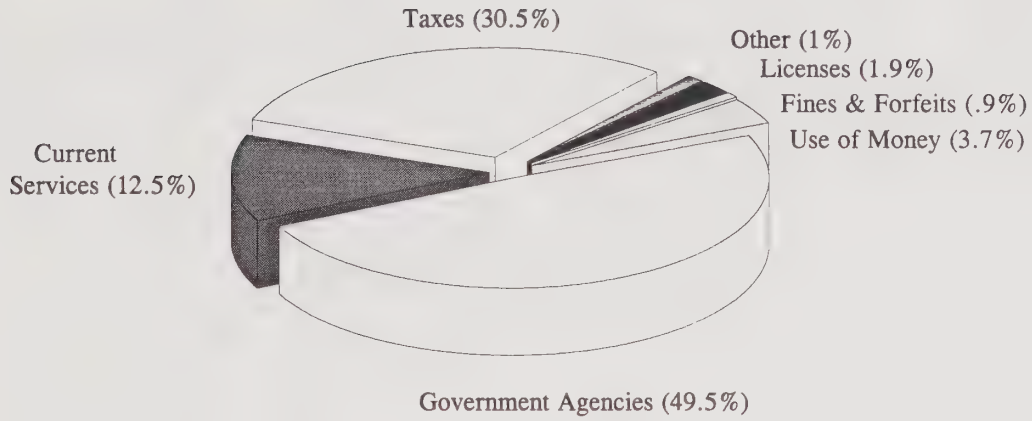
LAST TEN FISCAL YEARS

(In Thousands)

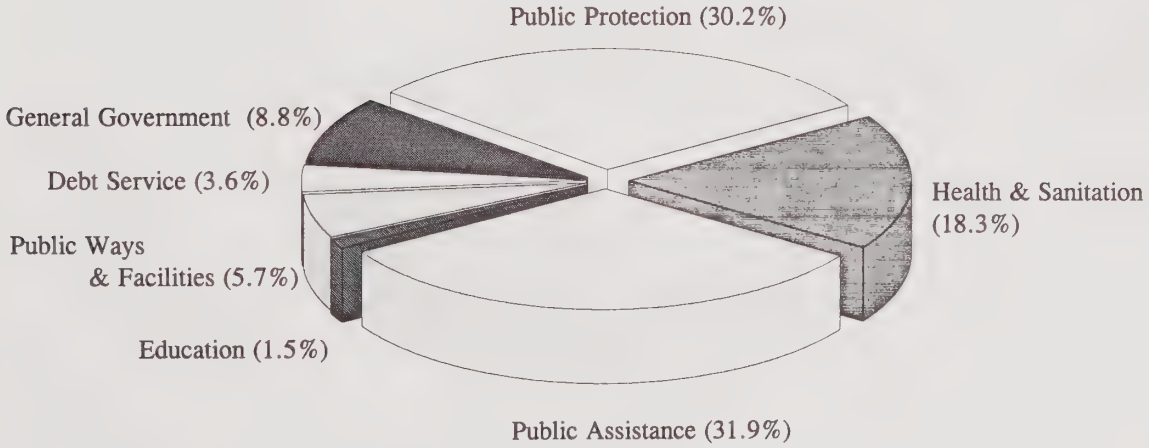
Fiscal Year ended June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1984	$ 25,235	112,242	37,623	114,777	5,942	16,228	7,607	$ 319,654
1985	29,884	132,916	49,914	118,833	6,412	18,711	6,038	362,708
1986	37,097	141,533	56,729	127,400	6,765	18,473	18,487	406,484
1987	55,807	148,070	63,520	141,819	7,504	22,014	25,734	464,468
1988	51,110	162,209	69,804	151,634	7,911	23,751	31,357	497,776
1989	56,470	177,481	75,772	171,975	9,085	20,098	64,214	575,095
1990	65,581	197,014	92,342	201,900	9,677	24,081	50,942	641,537
1991	74,325	218,079	100,750	224,859	11,235	36,515	56,044	721,807
1992	71,562	229,403	134,022	242,274	11,916	50,273	20,879	760,329
1993	66,211	226,248	136,933	239,151	11,342	42,542	27,068	749,495

NOTE: Includes all governmental fund types. Health and Sanitation includes operating transfers to the hospital and HMO enterprise funds in the amount of $30,854,000.

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
1993



GENERAL COUNTY EXPENDITURES BY FUNCTION
1993



COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE – CONSTANT DOLLAR VALUE (1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	Taxes	Licenses, Permits & Franchise Fees	Fines, Forfeits & Penalties	Use of Money & Property	Aid from Other Governmental Agencies	Charges for Current Services	Other	Total
1984	$ 106,759	5,360	4,228	11,539	149,297	34,337	2,900	$ 314,420
1985	113,231	5,540	4,825	12,894	168,930	41,373	1,842	348,635
1986	125,673	7,063	5,210	14,965	172,796	43,639	5,121	374,467
1987	141,588	7,818	5,636	17,556	182,868	46,227	6,297	407,990
1988	143,763	8,930	5,670	15,243	179,867	53,688	3,756	410,917
1989	150,612	8,922	6,385	13,103	206,466	54,049	3,790	443,327
1990	157,699	8,409	7,077	19,883	232,705	63,651	9,178	498,602
1991	162,905	7,649	7,217	18,399	237,344	65,769	8,047	507,330
1992	165,274	6,741	5,113	17,516	256,580	68,132	17,723	537,079
1993	156,478	9,977	4,647	18,841	253,548	64,138	5,313	512,942

(1) Includes all governmental fund types.

(2) The information for the years 1983 through 1993 has been adjusted using the average Consumer Price Index–Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION – CONSTANT DOLLARS (1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ended June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	Total
1984	$ 24,960	111,021	37,214	113,528	5,877	16,051	7,524	$ 316,175
1985	27,981	124,453	46,736	111,267	6,004	17,520	5,654	339,615
1986	33,663	128,433	51,478	115,608	6,139	16,763	16,776	368,860
1987	49,169	130,458	55,965	124,951	6,611	19,396	22,673	409,223
1988	43,387	137,699	59,256	128,722	6,716	20,162	26,619	422,561
1989	45,688	143,593	61,304	139,138	7,350	16,261	51,953	465,287
1990	50,956	153,080	71,750	156,876	7,519	18,711	39,582	498,474
1991	54,974	161,301	74,519	166,316	8,310	27,008	41,453	533,881
1992	50,970	163,391	95,247	172,560	8,487	35,807	14,871	541,333
1993	45,729	156,259	94,574	165,171	7,833	29,382	18,695	517,643

(1) Includes all governmental fund types. Health and Sanitation includes operating transfers to the Hospital and HMO enterprise funds in the amount of $21,309,000 in constant dollars.

(2) The information for the years 1983 through 1993 has been adjusted using the average Consumer Price Index – Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

EMPLOYEE'S RETIREMENT ASSOCIATION

REVENUES BY SOURCE AND EXPENSES BY TYPE (2)

LAST TEN FISCAL YEARS

(In Thousands)

Revenues by Source

Calendar Year	Employee Contributions	Employer Contributions	Investment Income	Total	Employer Contributions As a percentage Of covered Payroll (1)
1983	$ 5,807	22,725	42,526	$ 71,058	
1984	5,355	18,725	34,963	59,043	11.5 %
1985	5,777	20,733	47,822	74,332	11.8
1986	6,011	25,153	66,318	97,482	12.9
1987	6,435	25,879	47,930	80,244	12.3
1988	7,359	28,288	49,503	85,150	12.2
1989	8,634	34,916	70,400	113,950	13.6
1990	10,180	40,663	51,630	102,473	14.3
1991	11,140	44,807	76,245	132,192	14.6
1992	12,078	48,510	94,980	155,568	14.8

Expenses by Type

Calendar Year	Benefits	Administrative Expenses	Refunds	Total
1983	$ 20,121	472	502	$ 21,095
1984	23,050	465	1,860	25,375
1985	26,516	463	1,172	28,151
1986	29,975	501	1,358	31,834
1987	33,323	602	1,085	35,010
1988	36,715	667	1,231	38,613
1989	39,148	851	769	40,768
1990	41,960	1,070	677	43,707
1991	47,550	1,145	625	49,320
1992	52,946	1,391	1,070	55,407

NOTE:

(1) Data not available prior to 1984.

(2) Source: Audited Financial Statements of Employee Retirement Association– Supplementary Schedules

COUNTY OF CONTRA COSTA

EMPLOYEE'S RETIREMENT ASSOCIATION

ANALYSIS OF FUNDING PROGRESS

(In Millions)

Calendar Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded
1986	$ 528.5	$ 770.4	68.6 %
1987	573.5	837.0	68.5
1988	619.1	913.4	67.8
1989	692.0	995.2	69.5
1990	741.3	1,120.1	66.2
1991	826.2	1,238.2	66.7
1992	928.0	1,380.0	67.2

Calendar Year	Unfunded Pension Benefit Obligation	Annual Covered Payroll	Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll
1986	$ 241.9	$ 195.4	123.8 %
1987	254.1	210.7	120.6
1988	283.6	232.6	121.9
1989	303.2	256.6	118.2
1990	378.9	292.8	129.4
1991	412.0	306.5	134.4
1992	452.0	327.4	138.0

NOTES:

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit, provides one indication of the Associations' funding status on a going-concern basis. Analysis of this percentage over time indicates whether the Association is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Association. Trends in unfunded pension benefit obligations and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Association's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the Association.

Trend information is not available for years prior to 1986.

COUNTY OF CONTRA COSTA

PROPERTY TAX RATES (1)
DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	County-wide Rate	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1984	1.0000	.0034	.0192	.0641	.0353	.0252	1.1472
1985	1.0000	.0031	.0162	.0595	.0278	.0244	1.1310
1986	1.0000	.0026	.0144	.0517	.0519	.0226	1.1432
1987	1.0000	.0022	.0119	.0439	.0434	.0207	1.1221
1988	1.0000	.0022	.0113	.0409	.0142	.0192	1.0878
1989	1.0000	.0020	.0089	.0390	.0098	.0181	1.0778
1990	1.0000	.0018	.0099	.0381	.0110	.0181	1.0789
1991	1.0000	.0013	.0049	.0296	.0153	.0170	1.0681
1992	1.0000	.0012	.0028	.0292	.0193	.0155	1.0680
1993	1.0000	.0011	.0071	.0345	.0153	.0192	1.0772

NOTES:

(1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the state legislature. The County-wide rate is 1% of full cash value. The rates shown above are percentages of assessed valuation.

COUNTY OF CONTRA COSTA

PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1965	$ 93,816,302	$ 2,087,466	2.23 %	$ 3,042,822	$ 1,845,611	61 %
1966	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74
1989	535,212,918	13,387,564	2.50	24,460,470	20,125,551	82
1990	593,937,412	14,746,710	2.48	24,942,747	21,797,766	87
1991	669,071,124	19,762,687	2.95	31,374,327	24,093,615	77
1992	714,963,082	24,787,991	3.47	41,780,835	26,558,333	64
1993	760,559,294	24,239,204	3.19	46,553,277	29,042,152	62

COUNTY OF CONTRA COSTA

PROPERTY TAXES
DIRECT AND ALL OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year Ended June 30,	County	County Special Districts	Local Special Districts	Schools	Cities	Redevelopment Agencies	Totals
1984	$ 81,605	31,792	71,437	102,947	50,013	15,951	$ 353,745
1985	88,794	33,180	77,755	116,900	56,435	16,957	390,021
1986	97,574	38,450	81,206	135,369	61,881	20,280	434,760
1987	112,876	42,603	87,850	139,813	70,629	23,751	477,522
1988	116,786	46,989	95,880	150,534	79,012	30,767	519,968
1989	128,753	50,651	101,420	165,059	93,019	35,221	574,123
1990	143,472	55,172	110,779	184,825	103,447	39,404	637,099
1991	155,101	63,143	117,025	205,761	112,749	48,107	701,886
1992	164,649	67,125	125,264	227,839	118,584	53,626	757,087
1993	155,713	65,974	134,037	278,128	125,246	56,494	815,592

NOTE: This schedule shows the property tax levies by major group of taxing agencies.

COUNTY OF CONTRA COSTA

ASSESSED VALUE OF TAXABLE PROPERTY (1)

LAST TEN FISCAL YEARS

(In Thousands)

	Assessed Value			Exemptions			Net Increase	
Fiscal Year	Real Property	Personal Property	Total	Non Reimbursable	Reimbursable	Assessed Value Less Exemptions	Amount	Percentage
1984	$ 25,637,835	$ 1,081,851	$ 26,719,686	$ 281,402	$ 1,077,509	$ 25,360,775	$ 2,279,328	9.88
1985	28,114,223	1,259,131	29,373,354	386,728	1,097,118	27,889,508	2,528,733	9.97
1986	30,948,225	1,393,030	32,341,255	329,754	1,114,372	30,897,129	3,007,621	10.78
1987	34,282,841	1,658,765	35,941,606	491,083	1,139,609	34,310,914	3,413,785	11.05
1988	38,299,247	1,784,244	40,083,491	515,555	1,174,237	38,393,699	4,082,785	11.90
1989	42,174,740	1,928,424	44,103,164	545,435	1,207,527	42,350,202	3,956,503	10.31
1990	46,556,862	2,085,376	48,642,238	688,541	1,251,480	46,702,217	4,352,015	10.28
1991	51,810,251	2,305,378	54,115,629	768,708	1,291,689	52,055,232	5,353,015	11.46
1992	55,678,022	2,744,163	58,422,185	820,302	1,315,149	56,286,734	4,231,502	8.13
1993	58,568,085	2,825,235	61,393,320	908,476	1,336,478	59,148,366	2,861,632	5.08

NOTES:

(1) Article XIIIA, added to California Constitution by Proportion 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975–76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%; b) to reflect current market value at time of ownership change, and c) to reflect market value for new construction.

COUNTY OF CONTRA COSTA

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	Population	Assessed Value (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
1984	693,700	$ 26,719,686	$ 10,202,000	$ 1,004,335	$ 9,197,665	.034	13.26
1985	703,405	29,373,354	9,886,000	1,053,862	8,832,138	.030	12.56
1986	724,020	32,341,255	9,480,000	1,032,873	8,447,127	.026	11.67
1987	734,450	35,941,606	9,075,000	1,035,892	8,039,108	.022	10.95
1988	753,456	40,083,491	8,640,000	476,942	8,163,058	.020	10.83
1989	775,478	44,103,164	8,185,000	808,754	7,376,246	.017	9.51
1990	797,281	48,642,237	7,740,000	2,170,188	5,569,812	.011	6.99
1991	819,293	54,155,630	7,265,000	1,878,000	5,387,000	.010	6.58
1992	836,871	58,422,185	34,720,000 (2)	27,000	34,693,000	.059	41.46
1993	855,109	61,393,320	34,400,000	21,000	34,379,000	.056	40.20

NOTES:

(1) Does not include Public Facilities Corporation debt.

(2) Restatement of 1992.

COUNTY OF CONTRA COSTA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service	Total General Expenditures (1) and other uses (000's)	Ratio of Debt Service to Total General Expenditures
1984	$ 301,000	$ 825,438	$ 1,126,438	$ 319,654	.0035
1985	371,000	805,195	1,176,195	364,863	.0032
1986 (2)	406,000	779,863	1,185,863	406,484	.0029
1987 (2)	405,000	756,000	1,161,000	464,468	.0025
1988 (2)	435,000	729,000	1,164,000	497,776	.0023
1989 (2)	455,000	694,000	1,149,000	575,095	.0020
1990 (2)	445,000	663,000	1,108,000	641,537	.0017
1991 (2)	475,000	628,000	1,103,000	721,805	.0015
1992 (2)	300,000	502,000	802,000	760,329	.0010
1993 (2)	320,000	383,000	703,000	739,135	.0010

NOTES:

(1) Includes all governmental fund types.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF LEGAL DEBT MARGIN

YEAR ENDED JUNE 30, 1993

(In Thousands)

Assessed Value	$ 61,393,320,088
Debt Limit Five Percent of Assessed Value (1)	3,069,666,004
Amount of Debt Applicable to Debt Limit (2)	
Total Bonded Debt	34,400
Assets in Debt Service Funds	21
Total Amount of Debt Applicable to Debt Limit	34,379
Legal Debt Margin	$ 3,069,631,625

NOTES:

(1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

1992–93 Assessed Valuation	61,393,320,088
Less: Redevelopment Increments	5,009,792,773
Adjusted Assessed Valuation	56,383,527,315
Population	855,109 (1)

	Debt Applicable July 1, 1993 (2)	
	Percentage	Amount
Contra Costa County	100.000	$
Contra Costa County Special Revenue Funds Obligations	100.000	35,650,000
Contra Costa County Public Facilities Corporations	100.000 (3)	216,739,000
Contra Costa County Board of Education	100.000	4,950,000
Bay Area Transit Districts	31.133	79,289,866
East Bay Municipal Utility District	48.966	18,794,724
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	85,600,000
Other School Districts and School Building Corporations	100.000 (4)	104,838,633
City of Richmond General Fund Obligations	100.000	15,775,000
City of Antioch and General Fund Obligations	100.000	17,085,740
City of Pleasant Hill General Fund Obligations	100.000	15,320,000
City of Hercules General Fund Obligations	100.000	12,450,000
City of San Ramon General Fund Obligations	100.000	18,290,380
Other Cities and City Authorities	100.000	23,279,043
East Bay Regional Park District	49.951	53,725,909
Hospital Districts and Hospital Authorities	100.000	13,865,000
Sanitary Districts	100.000	6,845,000
County Water Districts	100.000	2,365,000
Other Special Districts	100.000 (4)	114,750,623
1915 Act Assessment Bonds	100.000	301,139,193
TOTAL GROSS DIRECT AND OVERLAPPING DEBT		1,140,753,111
Less: East Bay Municipal Utility District (100% self-supporting)		18,794,724
San Ramon Unified School Dist. Certificates of Participation (Self-supporting from GIC from Bayerische Landisbank)		17,705,000
Other Self-supporting bonds		5,010,000
TOTAL NET DIRECT AND OVERLAPPING DEBT		$ 1,099,243,387

	Ratio to Full Cash Value	Per Capita
Direct Debt (Includes County Lease Revenue Obligations)	0.44	$ 292
Total Gross Direct and Overlapping Debt	1.87	1,230
Total Net Direct and Overlapping Debt	1.82	1,181

(1) January 1, 1993, State Department of Finance.
(2) Excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non-bonded capital lease obligations, tax and revenue anticipation notes and amounts payable under State water contracts.
(3) A County lease rental obligation.
(4) Various, mostly 100 percent.

COUNTY OF CONTRA COSTA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30	New Dwelling Units (1)		Construction Valuation (000's)		Bank Deposits (2) (000's)
	Single Family	Multiple Family	Residential	Non–Residential	
1983	4,588	1,968	$ 432,291	$ 362,939	$ 3,484,598
1984	4,162	2,255	408,062	445,003	3,821,790
1985	4,650	4,672	579,867	511,120	4,302,565
1986	6,186	6,766	808,639	325,046	4,501,275
1987	5,481	2,950	670,747	305,953	6,554,587
1988	5,883	2,141	785,925	214,201	6,490,318
1989	5,504	2,219	863,313	264,020	8,049,194
1990(3)	3,132	1,149	560,193	252,443	8,945,509
1991	2,705	1,275	488,939	196,165	8,907,543
1992	3,279	614	638,714	207,099	9,102,176

Source: (1) "California Construction Trends", Security Pacific National Bank: 1987–1988 Economic Sciences Corp: 1989–1992.

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.

(3) Corrected Building Permit Valuation numbers.

Property Values (000's)				
Residential	Commercial	Industrial	Land	Total Property Values
$ 15,254,183	2,913,841	5,786,986	498,446	$ 24,453,456
16,228,316	3,364,275	6,617,798	509,297	26,719,686
17,718,439	3,988,385	7,111,598	554,932	29,373,354
19,570,707	4,664,393	7,498,273	607,882	32,341,255
21,864,385	5,510,430	7,896,014	670,777	35,941,606
24,470,268	5,936,133	8,947,745	729,345	40,083,491
27,211,978	6,041,912	10,026,913	822,362	44,103,165
30,469,308	6,453,312	10,760,173	959,444	48,642,237
34,470,712	7,051,527	11,436,450	1,156,941	54,115,630
37,770,532	7,656,657	11,889,885	1,105,112	58,422,186

COUNTY OF CONTRA COSTA

TEN PRINCIPAL TAXPAYERS

YEAR ENDED JUNE 30, 1993

TAXPAYER	TYPE OF BUSINESS	1992–93 SECURED ASSESSED VALUATION	% OF TOTAL SECURED ASSESSED VALUATION
Chevron USA	Petroleum Refining	$ 2,030,074,035	3.47 %
Pacific Gas & Electric	Utility	1,291,608,141	2.20
Pacific Bell	Utility	888,196,388	1.52
Shell Oil Company	Petroleum Refining	651,511,901	1.11
Tosco Corp	Petroleum Refining	427,277,090	0.73
Unocal	Petroleum Refining	414,789,737	0.71
USS Posco	Steel Production	378,926,589	0.65
Presley	Construction	337,908,951	0.58
Bank of America	Banking	233,474,312	0.40
Gaylord Container	Paper Products	197,107,957	0.34
		$ 6,850,875,101	11.71 %

COUNTY OF CONTRA COSTA

DEMOGRAPHICS – POPULATION

Jurisdiction	Date of Incor–poration	1950	1960	1970	Special Census 1975	1980	1990	1993
Antioch	2/2/1872	11,051	17,305	28,060	33,215	43,559	61,379	69,572
Brentwood	1/1/1948	1,729	2,186	2,649	3,662	4,434	7,515	9,669
Clayton	3/18/1964			1,385	1,790	4,325	7,219	8,382
Concord	2/2/1905	6,953	36,208	85,164	94,673	103,251	110,640	113,227
Danville	7/1/1982						28,675	34,090
El Cerrito	8/20/1917	18,011	25,437	25,190	22,950	22,731	22,684	23,431
Hercules	12/15/1900	343	310	252	121	5,963	16,554	18,618
Lafayette	7/22/1968			20,484	19,628	20,879	24,482	23,721
Martinez	4/1/1876	8,268	9,604	16,506	18,702	22,582	33,510	34,997
Moraga	11/13/1974				14,418	15,014	14,780	16,558
Orinda	7/1/1985						16,704	17,051
Pinole	6/25/1903	1,147	6,064	13,266	15,337	14,253	17,147	18,172
Pittsburg	6/22/1903	12,763	19,062	20,651	24,347	33,034	47,190	50,374
Pleasant Hill	11/14/1961			24,610	25,398	25,124	31,115	31,871
Richmond	8/7/1905	99,545	71,584	79,043	70,126	74,676	83,718	92,243
San Pablo	4/26/1948	14,476	19,687	21,461	19,392	19,750	24,709	26,135
San Ramon	7/1/1983						34,170	38,880
Walnut Creek	10/19/1914	2,420	9,903	39,844	46,034	53,643	60,542	62,446
Total Incorporated		176,706	217,350	378,565	409,793	463,218	642,733	689,437
Unincorporated		122,278	191,680	177,240	173,036	194,034	154,548	165,672
TOTAL COUNTY		298,984	409,030	555,805	582,829	657,252	797,281	855,109

Source: 1940–1990 U.S. Census; 1992–93 California State Department of Finance

COUNTY OF CONTRA COSTA

MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION:	Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.
ALTITUDE:	Sea Level to 3,849 feet
AREA OF COUNTY:	732.6 square miles of land and 73.3 square miles of water.
COUNTY SEAT:	Martinez, California
FORM OF GOVERNMENT:	General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	NOVEMBER 1992 GENERAL ELECTION	JUNE 1992 PRIMARY ELECTION	NOVEMBER 1990 GENERAL ELECTION
REGISTERED VOTERS	507,451	452,315	453,435
NUMBER VOTING	389,391	216,287	277,999
PERCENT VOTING	76.7	47.8	61.3

ROADS: 742.48 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1979	5933		9.2
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1
1983	5915	(2.4)	8.7
1984	5743	(2.9)	8.3
1985	5791	.8	8.2
1986	5968	3.1	8.2
1987	6111	2.4	8.3
1988	6317	3.4	8.4
1989	6463	2.3	8.3
1990	6718	3.9	8.4
1991	7008	4.3	8.6
1992	7080	1.0	8.5
1993	6689	(5.5)	7.8